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Business

TAX RETURNS

- SOLE PROPRIETORSHIPS
- PARTNERSHIPS
- CORPORATIONS

with accounting periods ended
July 1963-June 1964

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

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Statistics of Income / 1963

U.S. *Business*

TAX RETURNS

- Sole Proprietorships
- Partnerships
- Corporations

*Prepared under the direction of the
Commissioner of Internal Revenue
by the Statistics Division*



U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

Publication No. 438 (4-67)

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This report on business tax returns was prepared under the direction of William J. Smith, Jr., Supervisory Statistician in the Income, Finance, and Wealth Branch, assisted by David C. Crockett and other members of the staff.

Other branches of the Statistics Division assisted in development of the sample design and the computer systems design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical and computer processing of the data were conducted by the service centers at Ogden, Utah; Kansas City, Missouri; Lawrence, Massachusetts; Chamblee, Georgia; and Philadelphia, Pennsylvania.

Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., February 13, 1967.

Dear Mr. Secretary:

I am transmitting *Statistics of Income--1963, U. S. Business Tax Returns*. This report was prepared in partial fulfillment of section 6108 of the Internal Revenue Code of 1954 which directs that statistics concerning the operation of the income tax laws be published annually. The statistics relate to corporate and noncorporate business activity and were obtained from samples of tax returns and schedules filed in 1964. The accounting period covered on nearly all the sole proprietorship and partnership returns was calendar year 1963, while on corporation returns the accounting periods ranged from the year ended July 1963 to that ended June 1964.

Income statement statistics are shown for the three types of businesses and balance sheet statistics are shown for partnerships and corporations. The primary classification is by industry, but statistics are also classified by size of adjusted gross income for sole proprietorships and by both size of business receipts and size of total assets for partnerships. Also included are data on farm income, pension plan contributions for self-employed individuals and their employees, and investment credit. In addition, State data for noncorporate businesses are presented.

This report contains the most detailed tax return statistics available for the noncorporate sector; more extensive corporate statistics will become available with the publication of *Statistics of Income--1963, Corporation Income Tax Returns*.



Commissioner of Internal Revenue.

Hon. Henry H. Fowler,
Secretary of the Treasury.

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¹Industry coverage is also provided for nearly all of the subjects listed in this guide, in varying degrees of detail.

Introduction

This report contains income year 1963 financial statistics derived from samples of the tax and information returns of 9,136,000 sole proprietorships and 924,000 partnerships, and is the principal source of annual information about noncorporate businesses. Also included, to provide measures of total business activity, are preliminary data for the 1,323,000 active corporations filing returns for 1963. The statistics for unincorporated businesses were derived from returns filed in almost every case for calendar year 1963, while those for corporations were based on tax returns filed not only for the calendar year 1963, but also for noncalendar year accounting periods with ending dates in the interval, July 1963 through June 1964.

The statistics in this report are arranged as follows: one summary table with data for all three forms of business and three separate groups of tables for sole proprietorships, partnerships, and corporations. In addition, tables A through E summarize the major 1963 statistics and in some cases relate 1963 and 1962 data.

Following a summary for 1963, the statistics in this report are described under two broad headings: Industry Statistics, and Business Deduction Patterns. Other sections describe changes in law which may have affected the year-to-year comparability of statistics, and explain the terms used in this report.

SUMMARY STATISTICS FOR 1963

Aspects of 1963 business activity are summarized in tables A through D and table 1. Table A provides summary 1963 statistics for the three forms of business organization and indicates the changes from 1962 levels in number of returns, business receipts, depreciation, and inventory. Table B indicates how sole proprietorship activity was distributed by industry division in the 2 years, while tables C and D provide similar information

for partnerships and corporations. The business receipts indicated in tables A and D illustrate how the comparability of statistics from year to year are affected by changes in law. Part of the 6 percent increase in business receipts of corporations between 1962 and 1963 resulted from a change in reporting requirements for certain mutual insurance companies prescribed by the Revenue Act of 1962. The number of businesses in Wholesale and retail trade not allocable, and Nature of business not allocable indicated in tables B, C, and D, illustrate how the comparability of statistics from year to year may also have been affected by statistical processing. During

Table A.—CORPORATE AND NONCORPORATE BUSINESSES: NUMBER, BUSINESS RECEIPTS, DEPRECIATION, AND INVENTORY, 1962 AND 1963

Selected items	1962	1963	Percent increase or decrease (-)
	(1)	(2)	(3)
NUMBER			
Total.....	11,382,809	11,383,414	0.0
Corporate businesses.....	1,268,042	1,323,184	4.3
Noncorporate businesses, total.....	10,114,767	10,060,230	-0.5
Sole proprietorships.....	9,182,586	9,135,954	-0.5
Partnerships.....	932,181	924,276	-0.8
BUSINESS RECEIPTS			
	(Million dollars)		
Total.....	1,145,844	1,202,104	4.9
Corporate businesses.....	895,120	948,790	6.0
Noncorporate businesses, total.....	250,724	253,314	1.0
Sole proprietorships.....	178,420	181,551	1.8
Partnerships.....	72,304	71,762	-0.8
DEPRECIATION			
Total.....	30,967	39,151	9.9
Corporate businesses.....	27,553	29,545	7.2
Noncorporate businesses, total.....	9,414	9,606	2.0
Sole proprietorships.....	7,201	7,338	1.9
Partnerships.....	2,213	2,268	2.5
INVENTORY, END-OF-YEAR			
Total.....	115,727	121,843	5.3
Corporate businesses.....	100,327	106,333	6.0
Noncorporate businesses, total.....	15,400	15,510	0.7
Sole proprietorships.....	10,582	10,713	1.2
Partnerships.....	4,818	4,797	-0.5

NOTE: Amounts are rounded and may not add to totals.

Table B.—SOLE PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962 AND 1963

Industrial division	Number of businesses			Business receipts			Net profit (less loss)		
	1962	1963	Percent increase or decrease (-)	1962 (Million dollars)	1963 (Million dollars)	Percent increase or decrease (-)	1962 (Million dollars)	1963 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	9,182,586	9,135,954	-0.5	178,420	181,551	1.8	23,895	23,771	-0.5
Agriculture, forestry, and fisheries.....	3,444,116	3,338,081	-3.1	30,200	30,050	-0.5	3,696	3,048	-17.5
Mining.....	34,987	34,438	-1.6	987	1,049	6.2	164	110	(1)
Contract construction.....	687,187	691,613	0.6	15,539	16,345	5.2	2,108	2,171	3.0
Manufacturing.....	180,805	187,398	3.6	6,710	6,369	-5.1	654	678	3.6
Transportation, communication, electric, gas, and sanitary services....	283,955	307,103	8.2	4,241	4,969	17.2	642	694	8.1
Wholesale and retail trade.....	1,888,602	1,836,746	-2.7	88,977	89,775	0.9	5,837	5,807	-0.5
Wholesale trade.....	319,131	324,392	1.6	16,953	17,917	5.7	1,453	1,518	4.5
Retail trade.....	1,514,774	1,471,400	-2.9	68,440	69,201	1.1	4,187	4,121	-1.6
Wholesale and retail trade not allocable.....	54,697	40,954	-25.1	3,584	2,658	-25.9	196	168	-14.3
Finance, insurance, and real estate.....	472,674	506,111	7.1	5,172	5,467	5.7	1,638	1,782	8.7
Services.....	2,132,751	2,185,196	2.5	26,079	27,095	3.9	9,289	9,529	2.6
Nature of business not allocable.....	57,509	49,268	-14.3	513	431	-16.0	94	71	-23.6

¹Net loss exceeds net profit. Percent not applicable.

NOTE: Amounts are rounded and may not add to totals. Percentages in columns (6) and (9) are computed on values to nearest thousand dollars.

the past few years the number of businesses in these "not allocable" categories has been declining as the statistical clerks gained experience in identifying more specifically the industrial activity of those filing business returns. In table 1, 1963 data for 52 industries are com-

bined for all three types of business organization and shown separately to permit comparison between corporate and noncorporate business. This table provides statistics for the number of businesses, business receipts, and various deduction items.

Table C.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962 AND 1963

Industrial division	Number of partnerships			Business receipts			Net profit (less loss)		
	1962	1963	Percent increase or decrease (-)	1962 (Million dollars)	1963 (Million dollars)	Percent increase or decrease (-)	1962 (Million dollars)	1963 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	932,181	944,476	+0.8	71,334	71,752	+0.8	8,513	8,668	+1.8
Agriculture, forestry, and fisheries.....	133,627	130,420	-2.4	4,283	4,620	+5.9	655	567	-13.5
Mining.....	15,041	14,150	-5.9	912	844	-7.4	12	14	(1)
Contract construction.....	58,164	60,408	+3.9	5,805	6,395	+1.3	594	625	+5.1
Manufacturing.....	43,091	39,468	-8.6	6,654	6,107	-8.2	595	543	-8.7
Transportation, communication, electric, gas, and sanitary services.....	17,032	16,640	-2.3	1,122	1,122	0.0	124	142	+15.2
Wholesale and retail trade.....	267,493	256,601	-4.1	36,520	35,471	-2.8	3,199	3,157	-1.9
Wholesale trade.....	40,960	33,428	-18.4	1,257	1,246	-0.9	573	612	+6.8
Retail trade.....	226,533	223,173	-1.5	35,263	34,225	-3.0	2,626	2,545	-3.1
Wholesale and retail trade not allocable.....	5,948	1,284	-78.4	997	136	-86.3	61	15	-75.8
Finance, insurance, and real estate.....	229,400	233,516	+1.8	4,276	4,464	+4.4	952	932	-2.1
Services.....	166,737	171,944	+3.2	10,380	11,106	+7.0	3,394	3,710	+9.3
Nature of business not allocable.....	1,577	1,179	-25.2	18	10	-44.4	3	7	+133.3

¹Net loss exceeds net profit. Percent not applicable.

NOTE: Amounts are rounded and may not add to totals. Percentages in columns (3) and (9) are computed on value to nearest thousand dollars.

Table D.—ACTIVE CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962 AND 1963

Industrial division	Number of active corporation returns			Business receipts			Net income (less deficit) ¹		
	1962	1963	Percent increase or decrease (-)	1962 (Million dollars)	1963 (Million dollars)	Percent increase or decrease (-)	1962 (Million dollars)	1963 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	1,208,042	1,323,184	+9.5	895,120	948,790	+6.0	42,602	54,214	+27.2
Agriculture, forestry, and fisheries.....	22,130	23,270	+5.2	5,278	7,493	+42.3	161	26	-83.8
Mining.....	13,539	14,878	+9.9	11,415	12,448	+9.0	794	1,210	+52.4
Contract construction.....	26,604	26,465	-0.5	40,311	44,131	+9.5	617	643	+4.2
Manufacturing.....	182,149	181,799	-0.2	399,660	419,324	+5.0	25,351	28,776	+13.5
Transportation, communication, electric, gas, and sanitary services.....	52,701	50,291	-4.6	71,092	75,711	+6.5	8,011	8,925	+11.4
Wholesale and retail trade.....	382,252	403,434	+5.5	293,112	302,904	+3.3	4,172	4,350	+4.3
Wholesale trade.....	132,372	137,616	+4.0	142,730	143,112	+0.3	2,427	2,473	+1.9
Retail trade.....	249,880	265,818	+6.4	150,382	159,792	+6.3	1,745	1,877	+7.5
Wholesale and retail trade not allocable.....	11,293	8,435	-25.3	6,701	4,237	-36.8	112	94	-16.1
Finance, insurance, and real estate.....	359,329	375,375	+4.5	46,225	56,045	+21.4	8,681	8,382	-3.4
Services.....	150,082	163,766	+9.1	26,608	30,018	+12.8	833	901	+8.2
Nature of business not allocable.....	7,756	7,906	+1.9	133	116	-12.8	214	26	-87.8

¹See paragraph in Explanation of Terms for brief description of "Net income."

²Net deficit exceeds net income. Percent not applicable.

NOTE: Amounts are rounded and may not add to totals.

Industry Statistics

A major purpose of this report is to provide financial statistics classified by the taxpayer's business activity. The first table in each section of this report provides the industry detail to which the returns were originally coded, based mainly on information provided by the taxpayer. These initial tables provide major income statement items for sole proprietorships in table 2, for partnerships in table 15, and for corporations in table 32. The degree of industry detail shown in the tables is determined by the sampling variability, and differs for the three forms of organization. These differences reflect actual diversity in the extent of activity in various lines of business and the frequency with which certain items of information were reported by firms active in each line. For example, for sole proprietorships in the Manufacturing division, statistics are provided for only 16 industries in table 2, whereas for corporations in this division, statistics are provided for more than 100 industries in table 32. For statistics on retirement plans, information is provided for partnerships for 48 industries because retirement plan deductions were taken on a small proportion of returns and data for some industries were combined to provide reliable estimates.

INCOME STATEMENT AND BALANCE SHEET

Income statement statistics for 60 industry groups are presented for sole proprietorships in table 3, for partnerships in table 16, and for corporations in tables 33 and 34. In comparing the income statement items of the three types of business organization for particular industries, certain differences in reporting requirements must be considered. These differences affect the comparability of net profit of unincorporated businesses and net income of corporations. The receipts of partnerships and corporations include many types of income in addition to business receipts, such as dividends, interest, rents, and royalties. But for sole proprietorships, business receipts is the only income item reported on the business schedule. Other types of income are reported on the individual income tax return and may or may not be related to the sole proprietorship business. Additional first-year depreciation is deductible on the returns of sole proprietorships and corporations, but is not deductible on partnership returns. Instead, this item is allocated to the partners and claimed on their individual returns. In addition to these differences, gains from the sale of capital assets are included as income by corporations, whereas such gains are not included as income of unincorporated businesses. Also, amounts withdrawn by sole proprietors cannot be deducted in computing net profit, but payments to partners are deductible business expenses.

Balance sheet data are presented in the same industry detail as the income statements for partnerships in table 26 and for corporations in tables 33 and 34. Individuals are not required to file balance sheets in connection with their sole proprietorship business. As for partnerships, fewer than half of all returns contained balance sheet information, but the proportion varied by industry from less than one-fifth for Agriculture, forestry, and fishery industries to three-fifths for partnerships engaged in Manufacturing industries.

INDUSTRY DATA FOR STATES AND DISTRICTS

Sole proprietorship and partnership statistics by State and Internal Revenue District are presented for as many industries as sampling variability permitted, based on predetermined levels of reliability. Since the data were based on sample sizes designed to yield national, rather than subnational estimates, the sample did not produce reliable estimates for every State for sole proprietorships. The number of sole proprietorships, their net profit and the level of four income statement items are presented for 42 industries in 37 States in table 4. In the case of partnerships, it was possible to obtain reliable data for all States by combining industry data into less detailed classifications for some States. In table 17, the number of partnerships, their net profit and six income statement items are presented for 27 States and 45 industries; number, net profit and three income statement items are presented for the remaining 23 States and the District of Columbia for 16 combined industry groups in table 18. Table 19 provides statistics on the number of partnerships and the number of partners for 46 industries and all States and districts. In the 1962 and 1961 reports, statistics by State were presented only for eight industrial divisions, and in the 1960 report only the number of businesses and receipts were presented for selected industries.

Internal Revenue District and State boundaries were identical except in the most populous States, where there were as many as four districts. In such cases, the data in tables 4, 17, 18, and 19 are presented separately for each district and summarized for State totals. These statistics have, in some cases, limitations in attempting to relate business activity to the particular State in which the return was filed. Since the distributions in the tables were based on the district in which the returns were filed, they do not necessarily provide a measure of the business activity in a State and district. This is particularly the case for large companies which conduct business over wide areas of the country and include financial data for all their business activity in their single return. This problem is not serious in most industries because

most sole proprietorships and partnerships operate over a limited geographic area. The most notable exceptions to this are public accounting firms which are banned by law from incorporating in some States, and stock brokerage firms which were traditionally unincorporated.

The United States totals for sole proprietorships and partnerships in tables 4 and 17 differ slightly from estimates shown in other tables in the report because statistics in the State tables were based on sample weights determined for each Internal Revenue District, while statistics in other tables were based on sample weights determined for the Nation.

INVESTMENT CREDIT BY INDUSTRY

Statistics relating to provisions of the investment tax credit are provided for sole proprietors in table 7 for 11 industrial divisions, for partnerships in table 23 for 59 industries, and for corporations in table 35 for 64 industries. These tables provide measures of the extent to which businesses responded in 1963 to provisions which allowed a tax credit for investment in depreciable property. Table E provides a summary of the investment credit information contained in this and other *Statistics of Income* reports,¹ to facilitate estimating the total investment credit taken by all businesses. The \$73.2 million investment credit claimed by partners, small business corporation stockholders, and others is a residual obtained by subtracting the \$208.1 million claimed by sole proprietors from the \$281.3 million claimed by all individuals. Since the actual credit against income tax could be taken only on income tax returns, this amount did not appear on Partnership Returns of Income, Form 1065, and Small Business Corporation Returns, Form 1120-S. Instead, investment credit originating with these organizations was allocated to the owners and taken on their individual tax returns. The amount of the credit thus originating was not identified in processing the Forms 1040 filed by individuals.

But the Cost of eligible property was identified for each type of business organization as indicated in table E. A total for all businesses is not provided because there is some duplication in the cost data reported for sole proprietors and multiple-owner businesses. The duplication occurred when sole proprietors reported Cost of eligible property resulting from investments made by partnerships or 1120-S corporations in which the proprietors had an ownership interest, and the partnership or 1120-S corporation were also required to report this cost. That this duplication was not extensive is indicated in table 7: of the 1,332,710 sole proprietors reporting Cost of eligible property, 95 percent reported that all of the cost was related to their sole proprietorship business. Only 5 percent of these sole proprietors reported the credit was not totally related to their sole proprietorship business.

With respect to Tentative investment credit, an all business total is not provided in table E because, in addition to the duplication between sole proprietorships and partnerships, information is not available for 1120-S

Table E.—SUMMARY OF INVESTMENT CREDIT DATA FOR INDIVIDUALS, PARTNERSHIPS, AND CORPORATIONS, 1963

Type of investor	Investment credit from Form 1040, 1120, 1120L, and 1120M		Tentative investment credit from Form 3462		Cost of eligible property from Form 3462	
	Number (Thousands)	Amount (Million dollars)	Number (Thousands)	Amount (Million dollars)	Number (Thousands)	Amount (Million dollars)
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	1,979.7	1,386.7	n.a.	n.a.	(¹)	(¹)
Individuals, total.....	1,684.9	281.3	n.a.	n.a.	n.a.	n.a.
Sole proprietors.....	1,210.8	208.1	1,340.3	253.2	1,332.7	4,655.7
Partners, Form 1120-S stockholders, estate and trust beneficiaries and others.....	474.1	73.2	n.a.	n.a.	n.a.	n.a.
Partnerships.....	-	-	86.8	33.3	86.7	637.1
Form 1120-S, Corporations.....	-	-	-	-	36.8	449.3
Corporations, total.....	294.8	1,105.4	402.9	1,411.4	402.9	27,356.6
With investment credit.....	294.8	1,105.4	n.a.	1,199.9	n.a.	23,535.2
Without investment credit....	-	-	n.a.	211.5	n.a.	3,821.4

¹See text for explanation of the absence of total estimates in these columns.
n.a. - Not available.

corporations. The estimate in table E of \$33.3 million as the tentative credit originating in partnership investment was derived from statements partnerships filed to stipulate the allocation to the partners of the cost of the eligible business investment, statements that usually followed Form 3468 format and included the tentative credit total. Though there was no formal requirement to include tentative credit, the frequency data in table E and table 23 indicate that partnerships who supplied data on cost of eligible property generally provided the related tentative credit data.

The statistics for corporations in table E serve to indicate why the actual credit taken in a specific time period, income year 1963 in this case, may not be related directly to the investment in eligible property in the same time period. Of the \$27,357 million invested in property eligible for the credit in 1963, \$23,535 million was invested by corporations that used the investment credit to reduce their 1963 income tax liability. The \$23,535 million investment resulted in a tentative credit of about \$1,200 million, but because of certain limitations, generally those based on the company's 1963 tax liability, corporations claimed a credit of but \$1,105 million against their 1963 taxes. Some of the \$1,105 million credit related back to investments made in 1962. For example, table 35 indicates that corporations carried forward to 1963 \$179 million of unused credit and some part of this amount is included in the \$1,105 million investment credit claimed for 1963. Similarly, some part of the tentative credit generated in 1963 and not used to reduce 1963 taxes may have been carried back to offset 1962 taxes. For example, table E indicates that the \$3,821 million invested by corporations that did not take any investment credit in 1963 generated a tentative credit of \$211 million which would first be carried back to reduce 1962 taxes, and any remainder then carried forward for a maximum of 5 years.

RETIREMENT PLANS

The information on retirement plans in this report related to those that sole proprietorships and partnerships provided for their employees, and to those retirement

¹*Statistics of Income--1963, Preliminary, Corporation Income Tax Returns, page 3, table C.*

Statistics of Income--1963, Individual Income Tax Returns, page 95, table 37.

plans that the sole proprietor established for himself. The number of unincorporated businesses with plans for their employees and the amount they contributed to such plans is presented for sole proprietorships in table 6 for 31 industry groups, and for partnerships in table 22 for 48 industry groups. The 1963 tax year was the first in which a self-employed individual could deduct contributions to his own retirement plan and statistics on such plans are also provided in table 6. The total amount contributed by all self-employed individuals for their own retirement was \$19.5 million,¹ including the \$13.9 million contributed by those self-employed individuals also meeting the *Statistics of Income* definition of sole proprietors and engaged in the business activities shown in table 6. The \$5.6 million difference represented deductions taken by individual partners, and other self-employed individuals such as ministers, certain independent salesmen, and those with "fractional working interest" income from oil. No information was obtained for 1963 relative to the contributions to self-employed retirement plans made by partners as a class of self-employed individuals.

The statistics in table 6 do not provide a direct measure of the extent to which sole proprietors who had plans for themselves also had retirement plans for employees, since the data about the plans the self-employed set up for themselves were tabulated from Form 1040, while the data about employee plans were tabulated independently from business schedules C and F. Despite this, certain conclusions can be drawn with regard to the relationship between plans for sole proprietors and plans for their employees. For example, 6,361 Form 1040 returns with a schedule C for offices of physicians and surgeons showed a deduction for self-employed plans, while those with a deduction for employee plans on the schedule C numbered 1,807. Possibly these statistics relate to two distinct groups of doctors but this seems unlikely because the law required that self-employed individuals with retirement plans also provide benefits for employees with more than 3 years service. Even so, the estimate indicated is that no more than 1,807 of the 6,361 doctors who had retirement plans for themselves also had employee plans.

The Contract construction, and Wholesale and retail trade industry group statistics in table 6 illustrate another aspect of the relationship between the data for employee and self-employed retirement plans. In the construction industries, 654 sole proprietors had plans for themselves, and 2,331 sole proprietors had plans for their employees. The fact that many individuals own more than one business, as indicated in table 12, may have contributed to this result. Some of these individuals with self-employed retirement plans may have several employee retirement plan deductions, one for each business they own.

MONTHS IN OPERATION

Table 21 provides information on the number of active and inactive partnerships as of December 31, 1963, and related to their status, information on the number of months owned in 1963 for 75 industry groups. In addition, the table indicates without regard to the December 31

status, for businesses organized in 1963, the number owned 6 months or less and 7 to 11 months, and for businesses organized in earlier years the number owned 12 months. These statistics were based on information provided by the taxpayer in reply to two questions on the 1963 Partnership Form 1065, as well as information on the accounting period, and the date business commenced. To the question, "Did you own this business on December 31, 1963?" a total of 762,331 replied "Yes," or their accounting period included that date, indicating they were active, and 86,656 replied "No," indicating they were inactive on that date. The status as of December 31, 1963, could not be determined for 75,289 partnerships either because they did not respond to the question (and status could not be determined from the accounting period), or their returns were not filed on a 1963 form and therefore, did not include the question.

The data in columns (2)-(10) of table 21 relating to status on December 31, 1963, and to the question "How many months in the year did you own this business?" were tabulated in conjunction with the year the business commenced so that the category, owned less than 10 months, included only partnerships organized after calendar year 1962. The 57,659 who were active on December 31, 1963, and the 4,164 whose status was unknown, were all organized in 1963 while most of the 41,114 who were inactive on December 31 were organized in 1963 with the remainder having been organized in the first 6 months of 1964. The category, owned more than 10 months, included businesses organized in 1963 and businesses organized prior to 1963, regardless of how many months they may have been owned in 1963.

The last five columns of table 21 provide information on the period of ownership of 893,281 partnerships regardless of their status at year-end. Of this number, 67,674 were owned six months or less, and 51,989 were owned more than six but less than 12 months. Both of these categories included only newly formed businesses and combined they accounted for 119,663 of the 120,883 partnerships identified in table 24 as having been organized in 1963.

FARMING INDUSTRIES

Statistics related to farming are presented in greater detail as to industry, nonfarm income of farmers, and farm receipts, than in previous years. In addition to the categories, Field crop farms, and Livestock farms, which were provided in the 1962 report, the 1963 statistics include Fruit, tree nut, and vegetable farms as a separate category in a number of tables. Income statement statistics for these farming activities are presented in tables 2, 3, 4, and 8. Those in tables 4 and 8 are distributed by State, and size of adjusted gross income respectively. Retirement plan deduction statistics are provided in table 6. Measures of the various sources of nonfarm income, not only in terms of dollar value, as in 1962, but also in terms of the number of farmers with income from each source are provided in tables 10 and 11. Farm receipts for the first time are differentiated as to type of product generating the receipts in table 9.

The statistics in table 8 are distributed with respect to the size of the owners' adjusted gross income, rather

¹*Statistics of Income--1963, Individual Income Tax Returns, page 37, table 4.*

than the amount of profit or loss from the sole proprietorship farm. Therefore, this classification does not provide a measure of income from the farming activity alone. For example, the 440,745 profitable farms whose owners have an adjusted gross income of between \$5,000 and \$10,000 had total net profits of \$1,414 million, or about \$3,200 per farm, indicating that many individuals had income from nonfarm sources or from more than one farm business. More direct measures of the amount of this nonfarm income, and its source are provided in tables 10 and 11, although these statistics are not provided for the three types of farming activity. The statistics in tables 10 and 11 are classified by both size of adjusted gross income and farm profit or loss. The frequency measure is in terms of the number of returns rather than number of businesses since these data were abstracted from Form 1040, while those in table 8 were abstracted from the schedule of Farm Income and Expenses (Schedule F). Since some individuals own more than one farm, and therefore file more than one schedule F, the number of businesses in table 8 is more than the sum of the number of returns in tables 10 and 11.

Table 9 presents the results of attempting for the first time to distinguish receipts of sole proprietorship farms as to the type of products generating the receipts. However, this distinction was not made in all cases, and so the table does not provide measures of total marketings of each of the product classes. Receipts for selected product types for farmers using a cash accounting method are shown only for products raised on the farm. Entries in the standard list of products in Part I of schedule F were the basis for assigning the receipts to the product classes. The receipts for products purchased (as well as the cost) for cash method farmers are also shown, but not by type. The product information for farmers using the accrual method is shown for all receipts, whether of products raised or sold, as indicated by footnote 1 on the table. Descriptions furnished by the farmers were used in assigning the receipts to the classes.

The statistics for product type receipts do not represent the total level of marketings for other than the foregoing reasons. Individuals filing schedule F with rent received from farm property as a major source of income were generally classified in the real estate industry. The tax law excluded the reporting of certain receipts as farm income since they were treated as capital gains for tax purposes. In addition, individuals whose gross income from all sources was less than \$600 and whose net income

from farming was less than \$400 were not required to file returns for income tax or social security purposes.

PARTNERSHIP SIZE

Tables 19, 20, and 27 contain partnership size indicators. Table 19 provides data for 46 industries on the number of partnerships and partners classified by State to supplement the State data provided in tables 17 and 18. Table 20 covers only the returns of the 607 largest partnerships, defining size in terms of business receipts. For the 607 partnerships with business receipts of \$5 million or more, statistics on the number of businesses, receipts, and profits are first cross classified by industry and by size of business receipts and then, in another part of the table, cross classified by industry and by number of partners. The size indicator in table 27 is total assets. In this table, balance sheet and total income items are distributed by size of total assets, without industry detail and coverage limited, of course, to those businesses that provided balance sheet information. The fact that all but 47 of the 607 partnerships with business receipts of \$5 million or more provided balance sheets may indicate that larger firms provide balance sheet information more frequently than the smaller ones, although on the average, almost half of the partnerships provided the information. Of course, there is no information available on whether those that did not provide information were characteristically the same as those that did.

PARTNERSHIP YEAR OF ORGANIZATION

Table 24 provides statistics on the number, receipts, and profits for 60 industries, distributed by year of organization. Tabulations by the year in which partnerships were organized appear in this report series for the first time since 1959. The 1959 data were combined with the 1963 data to provide estimates in table 25 of the attrition in 11 industrial divisions during this 4 year period. For example, in 1959, 66,282 partnerships active in that year reported they were organized in 1956. In 1963, 35,537 partnerships active in that year reported they were organized in 1956. During this 4 year period, 30,745 partnerships that were organized in 1956 were not active in 1963, for an attrition rate of 46 percent.

Business Deduction Patterns

Statistics for eight deduction items are presented for all three forms of business organization in table 1, and for each form of organization in other tables in this report. Several tables provide an indication of reporting practices for some of the most significant deduction items by presenting the frequency with which these deductions were reported in addition to the amounts deducted. The number of businesses, receipts, and profits are distributed by 11 categories of the ratio of total deductions as a percent of business receipts in table 13 for sole proprietorships and table 30 for partnerships. In these tables this ratio was computed for each business and classified into one of five business receipts categories. In addition, payroll reporting patterns are indicated in table 5 for sole proprietorships, while information on partnerships reporting the components of the Cost of goods sold is provided in table 28 and those reporting depreciation deduction in table 29.

SOLE PROPRIETORSHIP PAYROLL

Payroll reporting patterns of nonfarm businesses is provided in table 5 by industry. This table provides statistics on the extent to which businesses with employees distinguished between the deduction items, Salaries and wages and Cost of labor. The latter item appears as part of the Cost of goods sold schedule for sole proprietorships. In reporting payroll costs, sole proprietors were instructed to include in Cost of labor only those payroll expenses that were considered part of the Cost of goods sold. These included both direct and indirect labor in the fabrication of raw material into a finished product ready for sale. Salaries and wages represented amounts not included in Cost of goods sold, and excluded compensation paid to owners. As this table indicates, two-thirds of these businesses reported their entire payroll as Salaries and wages and one-quarter of them reported their entire payroll as Cost of labor. Businesses with payroll accounted for about two-fifths of the total number of sole proprietorships, the same proportion as in 1960, when statistics for business with payroll, or with employees, were first published. Although the 1960 report did not include payroll amounts, it did include the business receipts of firms with payroll, and they accounted for four-fifths of all sole proprietorship receipts.

PARTNERSHIP DEPRECIATION

Table 29 includes statistics on depreciation deductions in 1959 and 1963 and includes the frequency with which businesses reported this deduction in both years. Although

statistics on the amount of depreciation for partnerships have been prepared annually since 1958, statistics on the number of partnerships claiming depreciation were prepared only for 1959, 1960, and 1963. As indicated in the table, about the same proportion of firms claimed depreciation in 1959 and 1963. Although the aggregate amount of depreciation increased about 8 percent in the 4 year period and declined in some industries, these changes must be interpreted in the light of the decline in the number of partnerships. The fact that new depreciation guidelines for determining useful life of depreciable property generally permitted shorter lives prior to 1962, may also be relevant in interpreting the changes in depreciation.

COST OF GOODS SOLD

Information about the components that make up the Cost of goods sold and the frequency with which this information is reported by partnerships are presented in table 28. The proportion of partnerships providing information for one or more of the components of the Cost of goods sold schedule ranged from 97 percent in the Manufacturing division to a low of about 3 percent in the Finance, insurance, and real estate industries. The small proportion of partnerships in Finance, insurance, and real estate with Cost of goods sold information is occasioned in part by a statistical adjustment to returns with Cost of goods sold more than 50 percent of business receipts. In these instances, Cost of goods sold was subtracted from business receipts and the difference was used as a measure of business receipts, with Cost of goods sold being set to zero in the process. The adjustment was made to provide for more comparability between returns on which business receipts represented only fees and commissions - the usual case - and those whose business receipts included, in addition, the value of property owned by customers and sold for them. The assumption was that when the ratio of Cost of goods sold to Business receipts was high, the value of clients' property was included in business receipts and offset in Cost of goods sold.

RATIO OF DEDUCTIONS TO BUSINESS RECEIPTS

The number of profitable partnerships, their business receipts, and profits are presented for five business receipts classifications ranging from less than \$10,000 to \$40,000 or more, distributed in table 30 by the size of the ratio Total deductions as a percent of business receipts. Similar statistics are provided for profitable sole proprietorships in table 13.

Historical Statistics/Changes in Law, 1963

HISTORICAL STATISTICS

Business statistics for years prior to 1963 are provided in tables 14, 31, and 36 for sole proprietorships, partnerships, and corporations respectively. The tables contain selected statistics for each year back through 1957 and prior to that, in the case of sole proprietorships, for odd-numbered years to 1951, and in the case of partnerships and corporations, only for the years 1945, 1947, and 1953. Additional statistics can be obtained for these earlier years from the following published *Statistics of Income* reports: 1951-1956, *Individual Income Tax Returns* (statistics for sole proprietorships); 1945-1956, *Corporation Income Tax Returns*; 1953, *Partnership Returns*; 1957-1962, *U. S. Business Tax Returns*. How the statistics were affected during this span of years by changes in the law (the major one being the enactment in 1954 of a new Internal Revenue Code) and by changes

in statistical processing (principally the revisions in 1947, 1951, and 1957 of the Standard Industrial Classification system) can also be determined by referring to the narrative summaries which are contained in each of the reports.

CHANGES IN LAW

Two law changes--the Revenue Act of 1962 and the Self-employed Individuals Tax Retirement Act of 1963--affected the comparability of the statistics for 1963 with those of previous years. These laws affected businesses differently, with some provisions applying only to certain types of business activities and others applying only to certain types of business organizations. Following is an outline of the pertinent law changes with indications as to the type of activity, or business organization, and income or deduction item directly involved:

Type of activity or business affected	Item directly affected	Highlights of law changes for 1963
Mutual fire and casualty insurance (corporations)	Business receipts	Premiums, as well as income from investments, must now be reported in computing tax of companies with receipts over \$500,000. Companies with receipts (from investments and from premiums) of \$150,000 to \$500,000 may continue reporting and being taxed on investment income only, while companies with annual receipts of \$150,000 or less are now tax exempt. Previously, only companies with receipts of less than \$75,000 were tax exempt. (Revenue Act of 1962)
Farming	Other farm expenses	Expenses of clearing land for farming could be treated as deductible expenses, rather than as capital charges. (Revenue Act of 1962)
Mineral exploration	Depletion	Percentage depletion must be based on taxable income decreased by the amount of gains from the sale of most section 1245 depreciable property, which reduction was previously not required. (Revenue Act of 1962)
Sole proprietorships and partnerships	Retirement plan deduction	Contributions to retirement plans were required for employees with at least three years service when owners of unincorporated businesses set up retirement plans for themselves. Contributions to employee plans were used to reduce business income (Schedule C), while deductions for self-employed plans were used to reduce personal income of the owners (Form 1040). (Self-employed Retirement Act of 1963)
Corporations	Total income	Gains on the disposition of section 1245 depreciable property were now includible in ordinary income to the extent of depreciation and amortization deducted after 1961. (Revenue Act of 1962)

Explanation of Terms

The following explanations include definitions and limitations of classifications used, and adjustments made in preparing the statistics. These explanations are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited were those in effect for 1963.

Accounts payable

Accounts payable were liability amounts of relatively short duration not secured by notes of indebtedness. Generally, only liabilities which arose during the normal course of conducting the trade or business were included.

Nontrade accounts payable were includible in the statistics for Other current liabilities.

Adjusted gross income

Adjusted gross income, used in the sole proprietorship statistics and abstracted from page 1 of Form 1040 Individual Income Tax Returns, represents gross income of the taxpayer from various sources, including business minus the following deductions: trade and business expenses; employee business expenses; 50 percent of the excess of net long-term capital gain over net short-term capital loss; losses from sale or exchange of property; deductions attributable to rental or royalty property; certain deductions of life tenants and income beneficiaries of property. When adjusted gross income is used as a classifier in the tables, the "With no adjusted gross income" class includes returns with both zero adjusted gross income and returns with adjusted gross deficit.

Advertising

This deduction for promotional activities, directed toward the sale of goods and services in the course of the business activity, was separately identified only on the corporation income tax form. The statistics for this deduction for corporations also include amounts reported as a cost of sales or of operations where identified.

Amortization

Amortization was the sum of (1) deductions taken in lieu of depreciation for Government-certified emergency facilities for the national defense (under section 168 of the 1954 Code), and (2) the amounts of deferred expenses written off in 1963 for research and experimental expenditures (section 174), exploration and development expenditures (sections 615 and 616), organizational expenditures of corporations (section 248), and trade-mark and trade name expenditures (section 177). The amounts

shown in the statistics include amortization reported as a manufacturing or operating cost.

The amounts deducted for 1963 for emergency facilities were, in general, based on facilities certified in 1958 and 1959. Section 168 provided for the amortization of facilities over a 60-month period, with the privilege of changing to regular depreciation at any time. A considerable lapse in time between certification as an emergency facility and the beginning of amortization could result from (1) the time necessary to complete the facility and (2) an election to begin amortization with the next full taxable year after acquisition or completion of the facility. New certifications after August 22, 1957, were limited to facilities used to produce new or specialized defense items, to provide research, development, or experimental services for the Department of Defense or Atomic Energy Commission, and to provide for the primary processing of uranium ore under a Government-sponsored program to discover new sources of this mineral. No facilities could be certified as emergency facilities after December 31, 1959.

Bad debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Bad debt recoveries were regarded as an income item and included in Other receipts.

Business receipts

Business receipts were, in general, gross operating receipts reduced by the cost of returned goods and allowances.

Business receipts included rents reported as a principal business income by real estate operators and by certain types of manufacturing, public utility, and service businesses. The latter included manufacturers that frequently rented products rather than sold them, such as tabulating or electronic equipment; lessors of public utility facilities such as docks, warehouses, and pipelines; and companies engaged in rental services, such as for the rental of automobiles or clothing.

Some businesses treated excise and related taxes which were included in the sales price of their products as part of their gross receipts from sales; others reported their receipts after adjustment for these taxes. When treated as receipts, excise and related taxes were deducted on the tax return as part of the cost of goods sold or were included in the separately itemized deduction for taxes paid. In any case, the receipts as reported by the taxpayer were included in the statistics. (See also Cost of sales and operations.)

In the Finance division, Business receipts included such banking items as fees, commissions, trust department earnings, exchange collections or service charges when identified in schedules attached to the return. (Interest, the principal operating income of banking and savings institutions, is shown separately in the statistics and is therefore excluded from business receipts.) Premium income of most insurance companies was also included. However, certain mutual insurance companies with total receipts of less than \$500,000 were not required to report premium income. Therefore, Business receipts for insurance carriers may be slightly understated. Also, in general throughout the Finance division, operating income from investments (other than rent or cooperative apartment assessments reported by real estate operators), when identified in schedules attached to the return, was allocated to one of the specific types of investment income for which statistics are shown separately.

Business receipts, reported on corporation and partnership returns by security and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operators, required special statistical treatment. For these returns, if Cost of sales and operations exceeded 50 percent of business receipts, the gross profit or loss from sales of securities or real estate (i.e., Business receipts less Cost of sales and operations or Cost of goods sold) was allocated, in the case of corporations to the statistics for Net gain or loss from sales or exchanges of noncapital assets, and in the case of partnerships to the statistics for Business receipts. Otherwise, Business receipts for these companies were used as reported.

Capital gain (or loss)

Capital gains (or losses) were includable in the income of a corporation, but were excluded from the income, as such, of a sole proprietorship and partnership. The sole proprietor or partner reports capital gains, even though they may arise from business assets (see explanation below), as separate "nonbusiness" income. A capital gain or loss generally arises from the sale or exchange of capital assets as these are defined in the law. However, under certain circumstances gains from other than capital assets, often referred to as "1231 gains," may also be recognized as capital gains. Capital assets are defined by law as all property held with some exceptions. These exceptions include the following: (1) property, such as inventories, depreciable assets, and receivables, used in the trade or business; (2) certain U. S. Government obligations; and (3) copyrights and creative works.

Capital gains and losses were considered long-term if the capital assets were held for more than six months prior to their sale. Short-term capital gains or losses resulted from the sale (or exchange) of capital assets held six months or less. Both short-term and long-term losses were deductible from long-term gains when computing the alternative tax.

Capital stock

Capital stock represented amounts of outstanding shares of ownership in the corporation as shown on the balance sheet.

Cash

Cash, as reported in the balance sheet, was the amount of currency or instruments and claims which are generally used and accepted as money.

Casualty loss

A casualty loss, as reported in the sole proprietorship and partnership statistics, was taken for a loss due to a sudden, unusual, or unexpected cause. The amount of loss deductible was limited to the difference between the value of the property immediately prior to the casualty and the value of the property immediately after the casualty with the difference reduced by any insurance coverage.

Commissions

This deduction is shown separately only for sole proprietorships in this report, and includes payments to salesmen in lieu of salaries and wages; and to brokers and agents for services connected with real estate, insurance, securities, and other financial transactions.

Compensation of officers

Compensation of officers of the corporation included amounts reported on the income statement of the return (or in supporting schedules) as salaries, wages, stock, bonuses, or bonds, if the item was identified as having been paid to officers for personal services rendered. It was sometimes not possible to identify officer compensation on returns when the amount was included in another deduction item such as in an overall employee compensation figure.

Contributions or gifts

Contributions or gifts to charitable, religious, educational and similar organizations were deductible in computing net income of corporations and adjusted gross income of individuals under Code section 170. Sole proprietorships and partnerships were not allowed this deduction in computing net profit, but it could be claimed by the owners on their individual income tax return. In general, the deduction was limited to 5 percent of corporate net income computed without regard to this deduction. Amounts contributed in excess of this limitation during the two preceding years could be carried forward to the current year so long as the sum of the current-year contributions and the amounts carried forward did not exceed the limitation based on current-year net income.

Cost of goods sold

This deduction for sole proprietorships and partnerships reflects operations involving merchandise as an income-producing factor. For businesses in the nonfarm industries, it represented the sum of opening inventory, merchandise purchased, labor, and material and supply costs, less closing inventory. In transcribing these data from returns for this report, identifiable amounts of such items as taxes paid, depreciation, depletion, amortization, advertising, and contributions under pension plans

were excluded from cost of goods sold and transferred to their respective deduction categories.

For businesses in the farming industries the cost of goods sold components required special editing since they were obtained in most cases from schedule F which did not contain a cost of goods sold schedule as such. (Details on how the data were obtained from the schedule are provided under each component heading in this section of the report.) A further complication arose out of format differences in the schedules to accommodate reporting under differing accounting methods. For example, inventory information was required of farmers using the accrual method, but not of those using the cash method (who constituted about 96 percent of the farmers filing returns). Merchandise purchased for accrual method farmers represented purchases made (but not necessarily paid for) in the time period covered by the statistics, whereas for cash method farmers, it could have represented purchases made (and paid for) in earlier time periods.

Statistical adjustments made for some businesses in the Finance, insurance, and real estate industries are explained in Business receipts.

For an explanation of the comparable deduction for corporations see Cost of sales and operations.

Cost of sales and operations

Cost of sales and operations generally comprised the *direct* costs incurred by the corporation in producing goods or providing services. Included were costs of materials used in manufacturing, cost of goods purchased for resale, direct labor, and operating expenses.

Operating expenses which were part of the cost of goods sold typically included excise and related taxes only if the corporation treated these taxes as part of the sales price of their product. (See Business receipts.) When these taxes were identified in cost of goods sold schedules, they were added to the statistics shown for the separate deduction for taxes paid. Similarly, operating expenses for depreciation, depletion, amortization, rent of buildings or real estate, advertising, contributions to pension plans, and contributions to other employee benefit plans, were transferred to their respective deduction categories when identified in cost of sales and operations schedules.

Because the income or loss from sales of securities or real estate by certain financial institutions was transferred from Business receipts, and the net profit or loss from these transactions included in Net gain or loss from sales or exchanges of noncapital assets, the cost of such sales was excluded from cost of sales and operations. (See Business receipts.)

Depletable assets

Depletable assets represented, in general, the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the books of account. In some instances, depletable assets may have been reported as Land, or as Other investments, and could not be identified for this report.

The value of depletable assets and accumulated depletion may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, in the case of natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. In the case of depletable property other than oil and gas wells, gross income from the depletable property meant the gross income from mining, defined to include not only the extractive process, but also certain treatment processes.

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the *taxable* income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 27-1/2 percent.

The amounts shown in the statistics also include any identifiable depletion reported as a cost of sales and operations.

Depreciable assets

Depreciable assets, reported in the balance sheet, consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of one year or more. The statistics for depreciable assets exclude those intangible assets, patents, and copyrights for example, which were depreciable for tax purposes. The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year as well as in prior years.

The statistics for this item include Government-certified emergency facilities which were eligible for five-year amortization in lieu of regular depreciation. Also included, when reported in the balance sheet as depreciable, were fully depreciated assets and partially completed assets for which no deduction was allowable.

The amounts shown in the statistics are, in general, the gross amounts before adjustments for depreciation charged in current and prior years. Some businesses, however, reported only the net amount of depreciable assets after adjusting for these depreciation charges.

In relating depreciable assets and accumulated depreciation to the current-year depreciation deduction shown in this report, it should be noted that the balance sheet accounts reflected amounts reported in the books of account, while the deductions were those claimed for tax purposes based on methods of computation and useful lives of assets which may have varied for book accounting and tax accounting purposes.

Depreciation

Depreciation deducted as a reasonable allowance for the exhaustion, wear, and tear, and obsolescence of business property was allowable under Code section

167. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments added to it.

Several methods of computation could have been used in determining the deduction for the year. The most common method was straight line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. These latter methods were specifically authorized by the Internal Revenue Code of 1954 and were generally permissible in the case of assets acquired after December 31, 1953.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights.

In addition, additional first-year (section 179) depreciation was included for sole proprietorships and corporations. Beginning with 1963, the statistics include amounts claimed as amortization on station connections in the case of corporations in the communications industry, and as amortization of capitalized film production costs in the case of corporations in the motion picture industry. These amounts were previously included in the statistics for Other deductions in the first instance, and in Amortization and Cost of sales and operations in the second instance. See also, Depreciable assets.

Distributions to stockholders

Distributions to stockholders consisted of the corporation's own stock, and of cash and other property, generally reported as part of the analysis of earned surplus and undivided profits. Liquidating dividends were excluded.

In those instances where a corporation reported one total for distributions to stockholders and did not identify this distribution as cash or stock, the total was treated as a distribution to stockholders in cash and property other than in the company's own stock. For Small Business Corporations for which an election was made to be taxed through stockholders, the statistics do not include amounts taxed but not actually distributed to stockholders in 1963. Conversely, the statistics do include amounts previously taxed to stockholders but retained in the corporation until actually distributed in 1963.

Dividends

Dividends received from domestic corporations were distinguished in the income statement from dividends received from foreign corporations. While the full amount was reported in arriving at net income, most domestic dividends as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as Other receipts described under separate head-

ing. The sources of dividends received by Small Business Corporations electing to be taxed through shareholders were not reported and all such dividends were treated as dividends from domestic corporations.

Earned surplus and undivided profits

Earned surplus and undivided profits consisted of the retained earnings and profits of the corporation less any reserves. The statistics shown are net figures after deduction of any negative amounts.

Gross profit

Gross profit, shown for sole proprietorships and partnerships in this report, equals Business receipts less Cost of goods sold.

Income (or loss) from other partnerships, syndicates, etc.

This is the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

Income subject to tax

Income subject to tax was the amount upon which the corporation income tax was imposed. The 1954 Code provided several income tax bases for different types of corporations. These included the "taxable income" base defined by Code section 63, used by the majority of corporations and to which the regular normal tax and surtax rates applied; a variation of this base in combination with long-term capital gain when the 25-percent tax on capital gain was applicable; the several tax bases applicable to insurance companies; and the amounts taxable to regulated investment companies and real estate investment trusts. All of these tax bases are reflected in Income subject to tax. However, small amounts of regulated investment company undistributed long-term capital gain were excluded. Also excluded was the net income of small business corporations electing to be taxed through shareholders.

For many companies income subject to tax was smaller than Net income. This was because in addition to the ordinary and necessary business deduction allowed in arriving at Net income, certain other deductions were allowed in computing income subject to tax.

Income tax

Income tax of corporations was the gross amount of tax liability, based on the income subject to tax, before deducting foreign tax and investment credits. Income tax of sole proprietorships was based on the individual's taxable income and did not include the self-employment tax. Income tax before credits and income tax after credits are both reported for sole proprietorship businesses. Income tax after credits was the individual's tax liability reduced primarily by permissible amounts of credit for investment and from domestic corporations, retirement income, and partially tax-exempt interest.

For corporations, the amount of income tax shown does not reflect any adjustments to the tax liability from the carryback of future years losses nor any other adjustment to the liability resulting from audit examinations and other enforcement activities. The statistics presented therefore differ somewhat from the actual corporation income tax collections and the final tax liability of the corporations for 1963.

Prior to January 1, 1964, the income tax consisted of (1) normal tax of 30 percent of taxable income, plus (2) surtax of 22 percent of taxable income (including partially tax-exempt interest) in excess of \$25,000, or, (3) alternative tax comprising 25 percent of the excess of net long-term capital gain over net short-term capital loss and normal tax and surtax on the balance of taxable income. Alternative tax was used only if it was less than the normal tax and surtax on total taxable income. The change in tax rates, applicable to 1963 accounting periods ended January through June 1964, is discussed in the Changes in Law section of this report.

Industry classification

The statistics in this report were classified according to an industry classification system which was revised from that used for income years prior to 1963. The revised system was based on the Standard Enterprise Classification (SEC), developed in 1962 by the Office of Statistical Standards of the Bureau of the Budget for use in classifying enterprises. Enterprises are legal units identified in each case by common ownership or control and may vary from a single enterprise unit, as was the case for most of the sole proprietorship businesses treated in this report, to a complex family or consolidated organization, as was the case for many of the corporate tax entities included in the report.

The structure of the Standard Enterprise Classification followed closely that of the Standard Industrial Classification (SIC), which was designed for classifying establishments, and was the basis of Statistics of Income Industry Classification (SOI-IC) for the years prior to 1963. For unincorporated businesses the revised system resulted in only one industry change: Ordnance and accessories, which was classified in Fabricated metal products, beginning in 1963 was classified as "Manufacturing, not elsewhere classified." For corporations, however, the revised system resulted in extensive industry changes which are enumerated in detail in *Statistics of Income--1963, Corporation Income Tax Returns*. In certain instances industries identified separately in the SEC system were combined for SOI-IC purposes. For 1963 the 261 SEC groups were combined to 110 groups for sole proprietorships and partnerships, and 228 groups for corporations. The industry groups were combined in such a way as to provide more industry detail within Retail trade and Services for unincorporated businesses. Combining the SEC industry groups was necessary primarily to provide enough sample returns in each industry group to assure reliable estimates. For example, efforts to classify sole proprietorship manufacturers into more than 100 industries, as corporations are, would result in so few returns in each industry that the estimates for even the most universally reported items (such as business receipts) would be considered statistically unreliable.

As in the past, each business return or schedule was classified according to the business activity accounting for the largest percentage of receipts. To that extent, the industry coverage is not necessarily all-inclusive. For example, "Hotels" also included the business receipts of the restaurant facilities that were operated as part of the hotel services, and therefore, these restaurants were not included in "Eating and drinking places" in Retail trade.

In the sole proprietorship area, when a Form 1040 had more than one schedule C or F, each schedule was treated as a separate sole proprietorship to the extent that it could be identified as engaging in a business activity different from the others. As an illustration, two schedules C with the same Form 1040, one identified by the taxpayer as a beauty shop and the other a farm, would each be assigned to the appropriate *Statistics of Income* industry group and treated for statistical purposes as two sole proprietorships. In contrast, if both schedules were identified by the taxpayer as having the same business activity, e.g., each a grocery store, the two schedules would be combined and treated as one sole proprietorship.

Insurance

This deduction is shown separately only for sole proprietorships, in this report, and includes premiums paid for business insurance against losses by fire and other hazards, and other coverage, such as workmen's compensation, employees group life and hospitalization, liability, credit, and crop insurance.

Intangible assets

Intangible assets were separately reported on the balance sheet if they were amortizable. Other intangible assets, not amortizable, were included with Other assets. Intangible assets could be amortized for income tax purposes only if they had a definite life and value. Since definition, valuation, and life of intangible assets subject to amortization varied from business to business, no definitive description of this item can be given. Accumulated amortization represented the cumulative adjustment to intangible assets shown on the businesses' books of account.

Interest

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than his capacity as a partner, for the use of capital.

Interest on Government obligations

Interest on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on United States savings bonds and Treasury bonds owned in excess of the principal amount of \$5,000

issued prior to March 1, 1941, was subject to surtax only. However, this interest, when included in the net income of a Small Business Corporation reporting on Form 1120-S, lost its identity and was fully taxable to the shareholder.

Interest on obligations of a State, Territory, United States possession, or their political subdivisions, or of the District of Columbia, and interest on United States obligations issued on or before September 1, 1917, was wholly tax-exempt. Amounts shown are less amortizable bond premium.

Interest income

This item for partnerships included interest received by the business from all sources except: (a) interest wholly exempt from tax; (b) interest on tax-free covenant bonds; and (c) partially tax-exempt interest. For corporations see "Other interest."

Internal Revenue districts and regions

Internal Revenue districts and regions in which the returns were filed indicated the location of either the principal office or the principal place of business. Since, for any given business, data on the tax return represented the sum of all business units and activities regardless of geographic location, it is not possible to relate with accuracy the Internal Revenue district of filing with the place of origin of the income and tax reported.

Because of the limitations inherent in the classification by Internal Revenue district or region, it is not emphasized in this report and only selected items from the tax returns were so classified.

A map of the Internal Revenue districts and regions appears on page 27.

Inventories

Inventories are goods on hand held for sale, and raw materials, or supplies which will physically become a part of merchandise intended for sale.

For corporations, inventory data were obtained from the tax return balance sheet. For partnerships and sole proprietorships, inventory data were obtained from the Cost of goods sold schedule, since balance sheet data were not furnished by many partnerships and were not required for sole proprietorships.

Investment credit

The Revenue Act of 1962, enacted October 16, 1962, allowed an individual, estate, trust, or corporation a credit against income tax for investment in certain depreciable property acquired after December 31, 1961, for tax years ended after that date. In the case of partnerships and Small Business Corporations the credit was claimed by the partner or shareholder.

The credit was allowable for the first year that qualifying property was placed in service, and was applicable to (1) tangible personal property, and (2) real property (except buildings and their structural components), if the real property was used as an integral part of manufacturing or production, or was used in furnishing transporta-

tion, communications, electrical energy, gas, water, or sewage disposal services, or constituted a research or storage facility used in connection with any of these activities.

Investment credit could not be claimed for (1) certain property used predominantly outside the United States, (2) property used for lodging, (3) property used by certain tax-exempt organizations, (4) property leased to or owned by governmental units, or (5) property consisting of livestock.

The tentative investment credit was equal to 7 percent of qualified investment except for public utility property, for which the rate was 3 percent of qualified investment.

Qualified investment was a prescribed proportion of the cost of property having a useful life of four years or more and otherwise eligible for the investment credit. Qualified investment took into account purchases of new property and to a limited extent, purchases of used property. The cost of used property taken into account could not exceed \$50,000. Qualified investment equaled the sum of the full amount invested in property with a useful life of at least eight years, two-thirds of the amount invested in property with a useful life of at least six years but less than eight years, and one-third of the amount invested in property with a useful life of at least four years but less than six years.

Notwithstanding the amount of the tentative or earned credit, the amount of credit that could be used for a year was limited. It could not exceed the income tax liability, but if tax was more than \$25,000, the credit could not exceed \$25,000 plus 25 percent of the tax above this amount. Also, the income tax against which the credit could be used was first reduced by foreign tax credit, dividends received credit, and retirement income credit.

Small Business Corporations electing to be taxed through shareholders and partnerships were allowed to allocate the cost of property eligible for investment credit pro rata among the shareholders and partners. These businesses were required to attach a statement to their returns showing the allocation of investment to the partners or shareholders by amount, type, and life of property.

Investments in Government obligations

This figure as reported by partnerships and corporations on the end-of-year balance sheet, comprises bonds or other obligations of a State, Territory, or United States possession, including obligations of political subdivisions and of the District of Columbia. United States obligations include those of instrumentalities of the Federal Government.

Labor

Labor as an element of Cost of goods sold is shown separately only in the sole proprietorship tables. Amounts were reported for this item in the Cost of goods sold components on page 1 of schedule C, Form 1040, by business taxpayers in each of the nonfarm industries. Amounts reported for "labor hired" in schedule F, Form 1040, which did not include a complete Cost of goods sold schedule as such, represent this item in the statistics for the farm industries.

The partnership Cost of goods sold schedule entry was "Cost of labor, supplies, etc."

Legal and professional fees

This deduction is shown separately only for sole proprietorships, in this report, and includes fees paid to attorneys, accountants, and other professionals. Also included in the deductions of the professions are amounts paid for subscriptions to professional publications, and membership fees or dues to professional organizations.

Loans from stockholders

Loans from stockholders were regarded as long-term in duration and may have included loans from individuals and corporations as well as from other stockholders.

Loans to stockholders

Loans to stockholders were regarded as long-term in duration and may have included loans to individuals and corporations as well as to other stockholders. Banking and savings institutions sometimes used this account on the return form to report loans to shareholder-depositors.

Materials and supplies

Materials and supplies was a component of Cost of goods sold and represented for businesses in the non-farm industries, the amount shown on page 1, line 5, on schedule C, Form 1040, for sole proprietorships. This component was not shown separately as a line item in schedule A of Form 1065 and therefore is included in "Other costs." For businesses in the farm industries who used schedule F, it is the item "Supplies purchased" reported on page 1, part III for farmers using either the cash or accrual accounting method.

Merchandise purchased

Merchandise purchased (labeled "purchases" in the statistics for partnerships) was a component of cost of goods sold and represented for businesses in the non-farm industries the amount reported on line 3, page 1, of schedule C, Form 1040, for sole proprietorships, and line 2, schedule A on page 2 of Form 1065 for partnerships. For businesses in the farming industries who used schedule F, Form 1040, it was the cost reported on page 1, part II, column (d) for farmers using the cash accounting method and that reported on page 2, part VII, line 4 for farmers using the accrual accounting method.

The costs for each method are not strictly comparable since under the cash method the cost figures relate for the most part to sales during the period covered by the statistics whereas under the accrual method, they relate to purchases during that time. The exceptions for cash method cost figures are instances where farmers had elected, as permitted under the law, to report the cost of chickens and certain young plants in the year they were acquired, rather than in the year sold.

Mortgages, notes, and bonds payable

Mortgages, notes, and bonds payable were separated on the balance sheet according to the length of time from maturity of the obligations. Length of time from maturity was based on date of balance sheet rather than date of

issue. Accordingly, long-term obligations maturing within the coming year were reportable together with short-term obligations, as having maturity of less than one year. The amounts are shown as reported.

Net farm profit (or loss)

The net farm profit (or Partnership loss) of a partnership is the incidental partnership income from farming. If the principal income of the partnership is from farming, the data are shown as Net profit (or loss).

Net gain (or loss), sales other than capital assets

This account consisted of gains and losses from the sale or exchange of property other than (a) capital assets and assets defined in section 1231 of the Code, and (b) losses on small business stock as provided in section 1244. (See Business receipts for the statistical treatment of gain or loss from certain sales of securities and real estate.)

Net income (or deficit)

On corporation returns, net income (or deficit) was the difference between gross taxable receipts and the sum of cost of goods sold and other business deductions. Gross taxable receipts were business receipts and investment income. Investment income included dividends, interest, royalties, net capital gains, net gain from sales of non-capital assets, and other income.

The concept of net income for corporations is not strictly comparable with the concept of net profit for sole proprietorships or partnerships. For further discussion on this point see the explanation of Net profit below.

Net profit (or loss)

On sole proprietorship returns net profit (or loss) represents the difference between business receipts and the sum of cost of goods sold and other business deductions. For partnerships, net profit (or loss) represents the difference between total receipts and sum of cost of goods sold and business deductions. Total receipts, as explained below under that heading, include in addition to business receipts investment income attributable to the partnership.

In this report, the term Net profit is used for both sole proprietorships and partnerships, although in concept the term is not strictly comparable for the two forms of business organization. For example, investment income is reflected in partnership profit but not in sole proprietorship Net profit. A further difference is that salaries paid to the owner(s) are a business deduction for a partnership but not for a sole proprietorship, while additional first-year depreciation amounts are deductions only for sole proprietorship net income.

Nonqualifying dividends

This investment-type income for partnerships represented certain corporate dividends which was includible in the income of the partnership and for which the individual partners were not entitled to an exclusion or credit on their individual income tax returns.

Notes and accounts receivable

Notes and accounts receivable were, in general, the gross amounts of current trade items, that is, amounts receivable arising from sales or services to customers on credit during the ordinary course of trade or business which would normally be converted to cash within one year.

Nontrade receivables were generally included in the statistics for Other current assets.

The reserve for bad debts, shown as an adjustment to Notes and accounts receivable may have included the reserves for certain other investments, such as for mortgage and real estate loans. As a result, it was possible for the reserve to exceed the amount of notes and accounts receivable.

Number of businesses

Number of business organizations as used in *Statistics of Income* reports represents the number of businesses operated as sole proprietorships by individuals, the number of active partnerships, and the number of active corporation returns.

Number of sole proprietorships represents the number of schedules C and F filed. For a Form 1040 return with more than one schedule C or F, each schedule was counted as a separate business if each was in a different industry. If each schedule was in the same industry, the data were combined and counted as one business. The term "sole proprietor" was used in the investment statistics on page 4 to denote an individual return with one or more schedules C or F as distinguished from a sole proprietorship.

The number of active corporation returns for 1963 was less than the number of corporations by approximately 27,000, which was the number of subsidiaries reported on some 5,800 consolidated returns.

Other deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general and selling expenses; bonuses; delivery, freight, and shipping expenses; sales discounts; and travel and entertainment expenses. For corporations and partnerships this item also included Commissions, Insurance, and Legal and professional fees. For sole proprietorships the last three were shown as specific deductions.

Other employee benefit plans

Other employee benefit plan to which corporations contributed were deductible to the extent of their contributions under Code section 162 and comprised employee death plans, health or accident and sickness plans, and other welfare plans. The statistics for this item include any identifiable amounts reported as a cost of sales or operations.

Excluded were deductions claimed for contributions to pension plans and certain other deferred compensation plans within the purview of Code section 404. (See Pension, profit sharing, stock bonus, and annuity plans.)

Other interest

Other interest consisted of amounts received by corporations on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium. For 1963, any interest still reported on United States savings bonds and Treasury bonds owned in excess of the principal amount of \$5,000 issued prior to March 1, 1941, or on obligations of instrumentalities of the United States issued prior to March 1, 1941, was included in Other interest. This interest, which was subject to surtax only, was shown separately in previous years.

Other receipts

For corporations this item included amounts not elsewhere reported on the return, such as: profits from sales of commodities other than the principal commodity in which the corporation dealt; income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste.

Paid-in or capital surplus

Paid-in or capital surplus comprised additions to the corporation's capital from sources other than earnings. The amount shown is after deducting any negative amounts.

Includable were amounts of surplus occasioned by donation, appreciation of assets, receipts from sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions.

Partners' capital accounts

In the report the end-of-year balance in partners' capital accounts is shown and therefore it reflects the status of capital after contributions and withdrawals.

Patronage dividends, rebates, and refunds

In the sole proprietorship statistics income received from farm purchasing or marketing cooperatives in the form of patronage dividends, rebates or refunds was included in the Business receipts of farm sole proprietorships.

Payments to partners

This account shows guaranteed payments made to a partner for services or the use of capital where such payments are determined without regard to income of the partnership.

Pension, profit-sharing, annuity plans

Pension, profit-sharing, stock bonus, annuity plans, and other deferred compensation plans to which employers contributed were deductible to the extent of their con-

tributions under Code section 404. The code imposed limitations on the amounts deductible for the taxable year and provided a carryforward feature for certain amounts paid in excess of the limitation. The statistics include identifiable amounts reported as a cost of sales or operations. (See also, Other employee benefit plans.)

Purchases

(See Merchandise purchased)

Rent

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings.

Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in Business receipts, as was the rental income of partnerships if it constituted the major portion of income.

Repairs

This deduction includes cost of labor and supplies, and other costs necessary for incidental repairs to the property. It does not include capital expenditures which add to the property value, improvements which appreciably prolong its life, or expenditures for restoring or replacing property.

Retirement plans

See sections in the text on Changes in Law and Retirement Plans.

Royalties

Royalties were the gross amounts of income received for the exhaustion of the value of property rights. Included were earnings from such items as copyrights, patents, and trademarks; and natural resources under lease, such as timber, mineral mines, and oil wells. Expenses relating to this income, depletion or taxes for example, were not deducted directly from the income but were reported among the specific deductions from Total receipts.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the Cost of goods sold schedule. Salaries to partners and to the taxpayer if a sole proprietor are not included in this amount.

Small Business Corporations

Small Business Corporation returns, Form 1120-S, were information returns of income filed by corporations electing to be taxed through shareholders under section 1372, added to the Code by Technical Amendments Act of 1958.

To qualify as a Small Business Corporation, a firm had to be a domestic corporation with no more than ten shareholders, each of which was an individual (or an estate) and no one of which was a nonresident alien. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. Also, it could not receive more than 20 percent of its gross receipts from personal holding company income (rents, royalties, interest, annuities, and gains from sales or exchanges of stock and securities), and could not receive more than 80 percent of its gross receipts from sources outside the United States.

Net income of Small Business Corporations, whether or not distributed, was taxed directly through each shareholder. It was computed in the same manner as for most corporations. However, the net operating loss deduction and the additional statutory special deductions allowed corporations such as for dividends received, could not be taken and no foreign tax credit was available to the corporation.

Generally, the income of the Small Business Corporation was taxable to its shareholders as ordinary income. But net long-term capital gain retained its character in the hands of the shareholders. Shareholders were allowed to deduct their share of the corporate net operating loss from other forms of individual (or fiduciary) income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

State data

Classification of sole proprietorship and partnership data by State was based on the district in which the returns were filed. Internal Revenue districts, or groups of districts, are identical with State boundaries. Statistics for the U. S. in the State tables differ slightly from those in other tables, due to slight variations in the weighting procedures used to derive the estimates. For partnerships an additional source of difference arose from the exclusion of returns with addresses outside the 50 States from the State tables. For sole proprietorships these returns were included in the State tables in the U. S. totals only. Also see "Industry Data for States and Districts," on page 3.

Surplus reserves

Surplus reserves were those retained earnings set aside for specific purposes and not available for distribution to stockholders. Included were guaranty funds and reserves such as those for plant expansion, bond retirements, and contingencies for extraordinary losses. Specifically excluded were the reserves for bad debts, depreciation, depletion, and amortization, which were shown separately, and reserves for taxes, and unrealized profits or un-

earned income, which were included in Other liabilities or Other current liabilities.

Taxable income

Taxable income was adjusted gross income minus deductions and personal exemptions, and is shown only in table 12 of this report. It was the base to which the individual income tax rates were applied. The amount shown in this report is only the positive amount upon which the income tax before credits was computed. The dividends received, retirement income, investment tax, and foreign tax credits offset the tax of those nontaxable returns with taxable income.

Taxes

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, taxes assessed against local benefits, and Federal taxes paid on interest from tax-free covenant bonds.

Some corporations reported excise and stamp taxes which were part of the sales price of their products as receipts. When this occurred, an equal and offsetting amount was usually included in the cost of sales and operations or as part of the separate deduction for taxes paid. When included in the cost of sales and operations, these taxes often were not identifiable and therefore could not be added to the statistics for taxes paid.

Total assets and liabilities

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' and partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts.

When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Asset and liability estimates for the few returns of corporations which failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; from reference books; and, from relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group. Asset and liability estimates were not made for partnership returns without balance sheets.

Total deductions

Total deductions comprised (1) the ordinary and necessary business deductions from gross income, (2) the cost of sales and operations, and, (3) net loss from sales of noncapital assets. Components of Total deductions are shown in the income statement tables.

For certain mutual insurance companies with total receipts under \$500,000, total deductions represented only investment expenses; business income and expenses were excluded by law. Also see "Changes in Law."

Total receipts

For corporations total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

For certain mutual insurance companies with total receipts under \$500,000, the gross taxable receipts included in the statistics represented only the receipts from investments; operating income was excluded by law, as explained in "Changes in Law."

This item for partnerships represented the sum business receipts and investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of property other than capital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts do not reflect net losses from the foregoing sources.

Description of the Samples and Limitations of the Data

DESCRIPTION OF THE SAMPLES

The data presented in this report for 1963 are based on stratified samples, selected before audit, of the following types of returns filed in 1964: (1) Individual Income Tax Returns, Form 1040 (to provide the data for sole proprietorships); (2) Partnership Returns of Income, Form 1065; and (3) Corporation Income Tax Returns, Form 1120 series.

Sample selection

In the stratified sample design the population of returns was first classified into strata. Sample returns were then selected at random from each stratum at the prescribed rate for the stratum. A return was selected if its account number ending was one of those specified.

The sample strata for *Statistics of Income* were designed to fit the regular numbering and grouping procedures used to process returns for collection and audit purposes. The basis for stratification was as follows: Sole Proprietorships - size of adjusted gross income reported on Individual Income Tax Returns, Form 1040, and presence of business income; Partnerships - size of business receipts or total income; Corporations - type of corporation return, and size of total assets, net income, or deficit.

For each of these sample strata, the number of returns in the population, the number of returns in the sample, and the prescribed and achieved sampling rates are given in tables F, G, and H. Differences between prescribed and achieved sampling rates occurred for the following reasons. Returns for each district were assembled and numbered in the district office or service center in blocks of 100 within each of the return processing groups used for revenue collection and audit purposes, and were sampled according to designated account numbers within each hundred. However, to facilitate field processing, some packs were closed with less than 100 returns. Therefore, the prescribed rates based on blocks of 100 returns were not always achieved. Also, some specific returns were unavailable even after followup.

The statistics in the basic tables of this report include only active returns. An active partnership or corporation, for *Statistics of Income*, has at least one income or deduction item reported on the return form. The returns of inactive partnerships and corporations were included, however, in the count of the total number of returns and the number of returns in the sample as given in tables G, and H. Also excluded from the tables of this report, and not counted in the totals shown in tables F, G, and H, were tentative returns, amended returns not associated with the original return,

returns in the Form 990 series of exempt organizations, returns of partnerships and sole proprietorships electing to be taxed as corporations, and returns of fiduciaries reporting business data on Form 1041.

The following are brief descriptions of the samples for each type of business:

Sole proprietorships.—The sample of 213,591 Forms 1040 with Schedules C or F or the taxpayer's equivalent schedule was selected from a population of 10,317,942 individual returns with business income. This business sample is a subclass of the sample of 489,725 Form 1040 returns, other than 1040A, selected for *Statistics of Income*.

Individual returns which showed adjusted gross income of \$100,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for the other returns included in the sample. The number of returns in the population, in the sample, the number of business returns, and the sampling rates are shown in table F.

Following the selection of the sample, there was, in some cases, reclassification of sample returns between the business and nonbusiness categories. For example, as shown in table F, 81,960 returns were selected for the sample (column 2) from the 8,270,578 population of returns (column 1) originally classified for revenue processing as business returns with adjusted gross income of less than \$10,000. For *Statistics of Income* purposes, 183 returns were reclassified as nonbusiness, leaving 81,777 returns (column 5) in the business category.

Not all returns with business income were included in the basic tables. Adjustments were made principally to

Table F.—SOLE PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1963

Sample stratum (Size of adjusted gross income)	Total				Business, number in ²	
	Number in—		Sampling rate		Sample	Population ²
	Population	Sample	Pre- scribed	Achieved		
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total.....	46,549,962	489,725	-	-	213,591	10,317,942
Business returns, total....	10,088,722	211,438	-	-	211,031	10,066,444
Under \$10,000.....	8,270,578	81,960	.0100	.0099	81,777	8,252,117
\$10,000 under \$30,000....	1,575,464	47,528	.0300	.0302	47,429	1,572,271
\$30,000 under \$100,000....	228,434	67,704	.3000	.2964	67,608	227,839
\$100,000 or more.....	14,246	14,246	1.0000	1.0000	14,217	14,217
Nonbusiness returns, total..	36,034,174	274,563	-	-	1,607	148,640
Under \$10,000.....	29,969,345	61,106	.0020	.0020	242	118,689
\$10,000 under \$50,000....	5,981,341	178,489	.0300	.0298	855	28,651
\$50,000 under \$100,000....	68,449	19,929	.3000	.2912	325	1,115
\$100,000 or more.....	15,039	15,039	1.0000	1.0000	185	185
Prior year delinquent returns, total.....	427,066	3,724	-	-	953	102,858
Under \$50,000.....	426,819	3,477	.0100	.0081	837	102,742
\$50,000 or more.....	247	247	1.0000	1.0000	116	116

¹Data in columns (5) and (6) opposite business returns in the stub exclude such returns subsequently reclassified after the sampling stage as nonbusiness returns; data opposite nonbusiness returns in the stub represent returns subsequently reclassified as business returns.

²Estimated by multiplying the reciprocal of the achieved sampling rate column (4) by the number in the sample column (5).

exclude (1) Schedules C or F filed by partners for the sole purpose of reporting self-employment income, and (2) Schedules C or F in which *Statistics of Income* industrial activity definitions were not met. These adjustments reduced to 9,135,954 the number of sole proprietorships shown in this publication.

A description of the sample of individual income tax returns on which the data for sole proprietorships are based is included in the report: *Statistics of Income—1963, Individual Income Tax Returns*.

Partnerships.—The sample of 64,096 Forms 1065 was selected from a population of 941,139 partnership returns. These figures reflect an adjustment to exclude duplicate returns sometimes submitted by more than one partner. A further adjustment, to exclude inactive returns, reduced the total number of partnerships shown in the basic tables to 924,276 active partnerships.

Partnership returns with business receipts or total income (which is defined as business receipts plus investment income less cost of goods sold) of \$500,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for selecting the other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table G.

Table G.—PARTNERSHIPS: NUMBER OF FORMS 1065 IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1963

Sample stratum (Size of business receipts)	Number of returns in ¹		Sampling rate	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Form 1065, total.....	941,139	64,096	-	-
Business receipts, or total income:				
Under \$200,000.....	878,450	35,956	.0400	.0409
\$200,000 under \$500,000.....	43,231	8,682	.2000	.2008
\$500,000 under \$5,000,000 ²	18,551	18,551	1.0000	1.0000
\$5,000,000 or more ³	907	907	1.0000	1.0000

¹Adjusted for duplicate returns and includes inactive partnership returns.

²Excluding returns with total assets of \$5,000,000 or more.

³Including returns with business receipts or total income \$500,000 under \$5,000,000 having total assets of \$5,000,000 or more.

Table H.—CORPORATIONS: NUMBER OF FORMS 1120, 1120-F (RESIDENT ONLY), 1120-L, 1120-M, AND 1120-S IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1963

Sample stratum (Size of total assets)	Number of returns in ¹		Sampling rate	
	Population	Sample	Pre-scribed	Achieved
	(1)	(2)	(3)	(4)
Corporation returns, total.....	1,383,299	153,089	-	-
Forms 1120, 1120-L, 1120-M, 1120-F, total...	1,409,690	138,637	-	-
Assets zero or not reported.....	58,423	5,580	0.1000	0.0956
Under \$10,000.....	698,137	33,775	0.0500	0.0484
\$10,000 under \$1,000,000.....	385,899	37,627	0.1000	0.0975
\$1,000,000 under \$5,000,000.....	50,787	14,203	0.2500	0.2797
\$5,000,000 under \$10,000,000 ²	34,164	34,164	1.0000	1.0000
\$10,000,000 or more ³	13,282	13,282	1.0000	1.0000
Forms 1120-C, total.....	142,607	14,452	-	-
Under \$1,000,000; zero; or not reported...	134,593	6,438	0.0500	0.0478
\$1,000,000 or more.....	8,014	8,014	1.0000	1.0000

¹Includes returns of inactive corporations.

²Special types of returns with assets under \$5,000,000 are also included in this stratum. These are consolidated returns, returns with personal holding company schedules, life and mutual insurance company returns, resident foreign corporation returns, returns with overpayment of tax, and returns filed under Section 1361, with assets under \$10,000,000.

³All returns, including the special types referred to in footnote 2, with net income or deficit of \$1,000,000 or more, regardless of the size of their assets, are included in this stratum.

Corporations.—The sample of 153,089 returns in the Form 1120 series was selected from a population of 1,383,299 corporation income tax returns. An adjustment to exclude inactive corporations reduced the total number of corporations in the basic tables to 1,323,184 active corporations.

Corporation returns with total assets of \$5,000,000 or more, or net income or deficit of \$1,000,000 or more were sampled at a one-to-one rate. Also sampled at this rate were Forms 1120-S with total assets of \$1,000,000 or more, and the special types of returns described in footnote 2 of table H. The rates at which other returns were selected are shown in that table, together with the number of returns in the population and in the sample.

Method of estimation

Estimates for all returns received and numbered were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns in each sampling stratum by the number of sample returns received from that stratum. For example, a "weighting factor" of 100.91 was used for "Business returns with Adjusted gross income under \$10,000." The weighting factor was obtained by dividing the population of this size class, 8,270,578, by the number of returns in the sample, 81,960. The primary sources of population data are counts, submitted by the district offices, showing number of returns filed.

LIMITATIONS OF THE DATA

Sampling variability

The relative sampling variability of an estimate is the sampling variability expressed as a percent of the estimate. The sampling variability at the one standard deviation level, when added to and subtracted from the estimate, provides the upper and lower limits within which two out of three estimates derived from similarly selected samples would be expected to fall. Relative sampling variabilities of selected estimates for sole proprietorships, partnerships, and corporations are shown in tables I, J, and K.

Data were deleted from tables where sampling variability was considered excessive. Where such deletions were made, the applicable tables have been footnoted.

Other limitations due to sampling

The absence of statistics for items, indicated by means of a dash, may be interpreted in several ways. If the statistics were based on returns sampled at the 100 percent rate, the dash indicates no returns with the particular characteristics. But if the statistics were based on returns sampled at less than the 100 percent rate, either there were no returns in the population with the particular characteristic, or, because of their rarity, instances of the characteristics were not present among the sample returns.

Response and other nonsampling errors

In processing returns for collection purposes in the district offices and in processing the samples of returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and errors introduced in data processing operations. A large proportion of the returns were mathematically verified, but not audited, before they were made available for sample selection. Corrections resulting from mathematical verification of the taxpayer's entries are reflected in the statistics.

In transcribing and tabulating the information from the sample returns, additional checks were imposed to improve the quality of the resulting estimates. Returns with data not on appropriate return lines and returns with obvious errors were edited and the data properly

transcribed. Mechanical transcribing to punch cards was verified by the process of repeat punching, and, prior to tabulating, tests for consistency were applied while the information was being processed through the electronic computer system.

An extensive system of sample management and control was used to insure the selection of the prescribed samples. Sample controls were maintained on a district basis using the most detailed Internal Revenue Service numbering and grouping system for classifying returns. Name control files, which are historical records of the tax return information for very large taxpayers, provided a further check on the completeness of the samples.

Practical operating considerations allowed a reasonable tolerance in controlling the selection of the sample returns and the processing of the data.

U. S. BUSINESS TAX RETURNS, 1963

Table I.—SOLE PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED ESTIMATES, AT THE ONE STANDARD DEVIATION LEVEL, BY SELECTED INDUSTRIES

Selected industry	Number of businesses	Relative sampling variability (Percent)	Business receipts		Depreciation		Net profit		Net loss	
			Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability
			(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
All industries.....	9,139,954	4.12	181,541,305	0.71	7,338,432	0.67	27,436,631	4.32	3,564,103	1.80
Agriculture, forestry, and fisheries.....	3,338,081	1.43	30,000,947	1.48	3,268,940	0.89	3,907,600	0.82	1,954,369	2.32
Farms.....	3,208,089	1.44	28,284,362	1.44	3,175,363	0.91	3,662,543	0.81	1,913,509	2.36
Field crop farms.....	1,171,303	0.81	4,481,132	1.87	1,214,306	1.49	2,228,372	1.28	364,637	3.47
Fruit, tree nut, and vegetable farms.....	144,065	2.11	1,406,935	4.24	142,200	4.25	284,127	4.33	132,110	8.31
Livestock farms.....	1,652,312	0.68	16,363,916	2.14	1,686,029	1.23	1,952,216	1.29	1,200,215	2.85
Farms, not elsewhere classified.....	246,409	1.13	1,727,379	7.49	127,328	7.16	175,828	4.30	216,487	11.64
Other agriculture, forestry, and fisheries.....	129,992	2.71	1,766,995	10.37	93,577	4.70	345,057	3.54	46,060	10.35
Mining.....	34,438	4.57	1,048,761	12.29	40,292	12.30	111,250	7.16	121,125	11.44
Contract construction.....	641,613	1.06	16,344,887	3.08	464,537	3.39	2,341,020	1.38	170,064	16.31
General contractors.....	114,238	1.74	6,732,114	6.65	171,187	7.06	576,303	2.49	103,852	25.52
Special trade contractors.....	54,120	1.19	9,184,009	2.34	278,067	3.54	1,706,200	1.59	62,255	13.11
Contractors not allowable.....	22,255	6.80	377,764	12.71	15,283	18.35	58,817	3.54	3,453	22.82
Manufacturing.....	187,398	2.15	6,369,127	3.35	232,098	3.39	761,628	2.45	88,027	13.92
Food and kindred products.....	15,048	6.63	1,052,337	11.05	26,248	12.54	71,082	9.35	(1)	(1)
Apparel and other fabricated textile products.....	2,927	4.77	492,546	10.74	8,150	14.19	49,571	9.77	(1)	(1)
Lumber and wood products, except furniture.....	4,839	4.42	1,204,739	7.30	20,200	8.12	141,593	6.74	11,124	18.28
Printing, publishing, and allied industries.....	28,473	5.31	714,569	6.81	28,725	7.48	125,716	6.49	(1)	(1)
Machinery, except electric.....	22,547	5.93	611,675	7.32	31,896	8.73	112,667	6.19	13,176	33.57
Other manufacturing.....	62,564	3.61	2,152,261	5.82	62,879	6.15	264,993	4.00	27,638	12.98
Transportation, communication, electric, gas, and sanitary services	307,103	1.73	4,969,278	3.97	499,867	4.76	786,612	2.26	92,265	8.29
Transportation.....	290,745	1.78	4,710,805	4.11	476,008	4.34	729,144	1.35	82,875	8.43
Motor freight transportation and warehousing, terminals, and related services.....	213,704	2.02	3,931,335	4.14	402,826	4.38	552,415	2.74	76,093	10.00
Other transportation.....	77,041	3.54	879,470	13.03	73,182	12.57	176,729	4.57	13,781	14.12
Communication, electric, gas, and sanitary services.....	16,358	7.36	258,473	10.23	23,859	13.18	57,468	8.32	(1)	(1)
Wholesale and retail trade.....	1,836,746	0.63	89,775,198	1.20	1,229,782	1.33	6,445,488	0.81	638,003	3.92
Wholesale trade.....	324,392	1.61	17,916,559	3.41	224,568	3.17	1,610,665	1.71	92,396	10.39
Groceries and related products.....	47,338	4.25	4,849,332	7.36	40,437	6.82	223,044	4.47	11,685	27.13
Farm products—raw materials.....	16,974	7.29	2,431,753	15.02	18,213	12.44	57,741	8.63	9,380	21.80
Other wholesale trade.....	260,180	1.32	10,635,268	3.27	170,912	3.72	1,329,630	1.79	71,321	12.37
Retail trade.....	1,471,400	0.69	69,200,711	1.27	956,677	1.50	4,650,897	0.86	529,641	4.32
Building materials, hardware, and farm equipment.....	57,606	3.81	3,720,557	5.42	54,133	6.37	232,509	4.40	38,029	14.84
Building materials dealers.....	21,615	6.24	1,325,656	8.16	23,005	11.61	94,137	6.77	15,567	18.63
Hardware stores.....	24,304	5.98	1,125,681	7.45	17,382	8.27	95,312	7.34	4,139	24.22
Farm equipment dealers.....	11,137	8.80	1,269,220	11.70	13,746	11.39	44,060	10.17	13,273	23.81
General merchandise stores.....	143,732	2.52	3,324,792	4.37	66,676	6.28	284,264	3.77	32,118	11.23
Food stores.....	278,228	1.89	17,673,363	3.01	177,208	3.12	911,297	2.36	71,592	7.96
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	233,610	2.08	14,505,858	3.21	151,117	3.91	692,332	2.57	61,353	8.55
Other food stores.....	44,618	4.67	1,167,505	6.98	26,091	7.61	118,965	5.95	10,239	21.69
Automotive dealers and gasoline service stations.....	275,458	1.84	20,947,293	2.77	147,996	2.98	934,545	2.21	108,121	7.36
Automobile and truck dealers.....	42,963	4.76	6,808,756	6.67	46,419	7.16	140,137	4.23	34,750	17.31
Gasoline service stations.....	231,641	2.16	12,584,512	2.75	99,380	3.12	629,171	2.71	52,739	7.28
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	27,254	5.70	1,557,019	7.17	23,697	7.81	115,237	6.35	16,632	18.95
Apparel and accessory stores.....	59,403	3.75	2,611,133	4.50	30,416	5.74	248,325	4.12	21,264	14.84
Furniture, home furnishings, and equipment stores.....	73,784	3.47	3,721,076	5.04	60,574	5.04	324,957	3.18	33,363	19.77
Eating and drinking places.....	294,141	1.82	8,699,564	2.54	244,390	3.57	766,619	2.38	133,272	11.92
Drug stores and proprietary stores.....	29,302	4.79	2,623,612	5.29	34,312	6.33	262,001	4.13	13,546	30.94
Liquor stores.....	23,119	5.23	1,778,763	6.79	16,603	9.38	125,763	6.02	6,499	31.03
Other retail trade.....	236,427	1.47	6,100,558	3.27	124,369	3.69	624,817	2.62	71,346	11.01
Wholesale and retail trade not allowable.....	40,954	4.61	2,667,928	6.67	43,543	7.49	183,926	5.70	19,766	19.52
Finance, insurance, and real estate.....	508,111	1.25	5,467,884	2.62	247,432	2.74	1,922,059	1.46	149,554	11.62
Security and commodity brokers, dealers, exchanges, and services.....	18,438	6.30	377,758	26.11	6,093	12.73	83,363	6.36	(1)	(1)
Insurance agents, brokers, and service.....	168,376	2.13	1,878,305	3.14	61,917	3.65	780,601	2.34	17,675	17.96
Real estate.....	212,227	1.04	3,112,212	2.41	178,539	3.59	1,019,439	2.01	108,353	14.24
Real estate operators (except developers) and lessors of buildings.....	22,451	6.38	213,525	3.80	44,089	9.62	33,429	4.64	(1)	(1)
Other real estate.....	290,776	1.27	2,898,687	3.04	134,450	3.58	985,510	2.05	73,029	6.95
Other finance, insurance, and real estate.....	6,070	9.30	99,604	11.42	3,172	16.63	38,656	3.45	(1)	(1)
Services.....	2,186,196	0.58	27,797,434	1.04	1,276,280	1.47	9,791,311	0.61	642,316	3.80
Hotels, rooming houses, camp, and other lodging places.....	129,856	2.82	1,402,435	5.45	207,036	4.81	199,119	4.49	46,386	11.15
Personal services.....	713,291	1.33	4,445,432	2.16	262,470	3.24	1,236,213	1.73	61,058	8.16
Laundries, laundry services, cleaning and dyeing plants.....	40,450	3.26	1,437,765	4.62	133,718	5.59	223,352	4.33	37,474	11.99
Beauty and barber shops.....	310,053	1.77	1,914,123	2.64	61,860	3.58	698,028	2.27	11,202	13.56
Other personal services.....	124,238	2.81	1,146,732	4.38	66,896	5.16	308,833	3.61	12,376	12.28
Business services.....	235,528	1.87	2,313,942	6.88	95,591	4.45	686,906	2.34	43,408	11.51
Automobile and other repair services.....	347,999	1.40	4,313,353	3.12	1,810,112	3.58	1,049,517	2.33	46,645	3.55
Automobile parking, repair, and services.....	147,381	2.69	2,777,710	4.37	36,084	5.32	409,947	3.42	25,117	13.77
Automobile repair shops.....	124,019	2.68	2,128,877	4.70	65,505	4.78	361,633	3.63	14,877	16.48
Other automotive services, including rentals.....	18,662	6.82	267,839	10.73	23,579	15.19	45,264	9.18	4,433	22.52
Repair services, except automobile.....	200,878	2.23	1,574,643	3.97	61,928	4.31	400,163	3.20	21,135	12.49
Amusement and recreation services, including motion pictures.....	119,671	0.66	1,144,330	5.77	114,092	9.18	234,227	4.01	106,489	7.43
Medical services.....	393,421	0.34	8,881,126	1.12	307,584	1.50	4,802,790	0.44	25,322	14.12
Offices of physicians and surgeons.....	141,225	1.56	5,010,493	1.23	192,096	1.69	2,822,701	1.19	12,219	10.49
Offices of dentists and dental surgeons.....	94,799	2.49	2,118,939	3.21	71,055	3.27	1,116,135	2.11	2,837	29.33
Other medical services.....	166,419	2.35	1,684,134	3.74	68,533	4.37	703,954	2.49	10,272	31.25
Educational services.....	86,633	3.22	302,846	7.53	23,112	16.14	114,722	4.75	12,119	30.94
Legal services.....	122,728	2.12	1,981,437	2.07	57,046	3.36	1,084,517	1.88	15,349	13.13
Engineering and architectural services.....	48,358	3.77	789,621	5.16	19,013	5.70	284,369	4.08	8,132	16.83
Accounting, auditing, and bookkeeping services.....	152,431	2.81	654,132	3.83	27,728	4.72	33,204	3.49	5,013	32.65
Other services.....	55,450	3.00	487,618	7.22	17,388	6.37	213,774	4.14	21,819	8.00
Nature of business not all cattle.....	49,268	4.36	431,172	3.72	20,498	10.80	84,663	6.64	13,178	19.23

*Estimate not shown separately because of high sampling variation. However, the data are included in the appropriate column.

Table J.—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED ESTIMATES, AT THE ONE STANDARD DEVIATION LEVEL, BY SELECTED INDUSTRIES

Selected industry	Number of active partnerships	Relative sampling variability (Percent)	Business receipts		Depreciation		Net profit	
			Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability
			(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries.....	924,276	0.07	71,762,372	0.35	2,267,622	1.13	10,007,299	0.65
Agriculture, forestry, and fisheries.....	130,420	1.23	4,689,503	1.91	324,041	2.31	765,879	2.35
Farms.....	119,653	1.36	3,792,363	2.22	294,348	2.48	664,152	2.55
Field crop farms.....	31,497	2.66	1,024,431	4.49	95,413	4.98	247,602	4.69
Fruit, tree nut, and vegetable farms.....	11,848	4.36	584,655	5.76	37,497	7.14	106,306	7.28
Livestock farms.....	62,007	1.87	1,870,597	3.04	144,201	3.42	254,378	3.31
Farms, not elsewhere classified.....	14,301	3.99	308,280	7.89	17,237	4.27	55,866	8.15
Other agriculture, forestry, and fisheries.....	10,767	4.70	896,540	3.50	29,693	7.58	101,727	6.35
Mining.....	14,150	3.92	893,581	3.57	78,717	4.74	117,651	5.29
Contract construction.....	60,408	1.23	6,894,315	1.23	138,624	2.70	733,942	2.08
General contractors.....	19,555	3.17	4,125,910	1.39	73,429	3.02	329,680	3.00
Special trade contractors.....	38,972	2.22	2,681,697	2.25	62,795	3.32	394,319	2.70
Contractors not allocable.....	1,881	10.97	87,308	13.65	2,400	21.28	9,943	16.13
Manufacturing.....	39,368	2.22	6,106,914	1.36	128,458	2.50	582,190	2.27
Food and kindred products.....	4,553	6.10	1,538,062	2.18	27,356	4.17	84,808	3.77
Apparel and other fabricated textile products.....	3,436	7.28	877,414	3.98	6,308	7.40	57,996	5.73
Lumber and wood products, except furniture.....	6,650	5.59	765,111	3.86	29,610	6.53	68,768	6.36
Printing, publishing, and allied industries.....	6,596	5.76	506,169	5.48	15,729	8.03	76,219	6.94
Machinery, except electric.....	4,127	7.10	432,476	6.33	12,328	9.39	75,073	8.60
Other manufacturing.....	14,006	3.76	1,987,682	2.56	37,127	7.54	219,526	3.89
Transportation, communication, electric, gas, and sanitary services.....	16,640	3.62	1,121,786	3.46	68,887	4.63	158,352	4.63
Transportation.....	14,490	3.89	1,006,106	3.64	60,450	6.18	132,696	4.97
Motor freight transportation and warehousing, terminals, and related services.....	10,812	4.49	725,088	4.40	48,915	6.69	91,536	5.86
Other transportation.....	3,678	7.79	281,018	6.39	11,535	15.55	41,160	9.31
Communication, electric, gas, and sanitary services.....	2,150	10.22	115,680	11.36	8,437	12.80	25,656	12.59
Wholesale and retail trade.....	256,601	0.81	35,470,908	0.62	364,583	1.25	2,329,406	1.07
Wholesale trade.....	43,498	2.00	12,245,849	0.84	90,433	2.19	653,093	2.31
Groceries and related products.....	7,689	4.52	3,234,096	1.57	20,165	3.77	121,282	3.95
Farm products--raw materials.....	3,574	6.56	2,198,148	1.22	10,293	6.30	45,004	8.50
Other wholesale trade.....	32,235	2.20	6,813,605	1.10	59,975	2.67	486,807	2.68
Retail trade.....	211,819	0.89	23,088,734	0.84	272,657	1.51	1,665,714	1.19
Building materials, hardware, and farm equipment.....	15,500	3.60	2,204,083	2.90	25,284	5.72	151,543	4.14
Building materials dealers.....	6,535	5.51	963,354	4.32	13,901	9.34	74,295	6.27
Hardware stores.....	4,876	6.65	446,932	6.10	5,120	8.54	38,921	7.95
Farm equipment dealers.....	4,089	6.56	793,797	5.05	6,263	6.26	38,327	7.39
General merchandise stores.....	12,095	4.19	1,227,028	3.80	20,566	9.26	90,030	5.27
Food stores.....	33,251	2.39	4,995,530	1.84	48,604	2.24	257,730	2.67
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	29,078	2.56	4,753,875	1.91	42,878	2.51	232,259	2.63
Other food stores.....	4,173	6.74	241,655	6.50	5,726	3.12	25,471	12.65
Automotive dealers and gasoline service stations.....	41,092	2.21	6,099,326	1.73	37,718	2.97	310,138	2.60
Automobile and truck dealers.....	9,696	4.00	3,202,330	1.96	12,287	3.75	106,667	3.22
Gasoline service stations.....	26,723	2.85	2,408,049	3.24	19,254	4.66	162,957	3.82
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	4,673	6.74	488,947	6.74	6,177	8.95	40,514	9.34
Apparel and accessory stores.....	13,330	3.99	1,270,411	4.00	12,842	5.30	117,859	5.33
Furniture, home furnishings, and equipment stores.....	13,686	3.92	1,351,911	3.93	16,510	5.28	128,006	4.62
Eating and drinking places.....	44,105	2.22	2,373,446	2.68	64,862	3.65	272,915	3.21
Drug stores and proprietary stores.....	7,615	5.12	1,066,897	4.84	12,053	6.10	111,382	5.98
Liquor stores.....	4,901	6.43	639,229	5.91	5,508	7.56	50,834	7.23
Other retail trade.....	26,244	2.92	1,860,873	3.62	28,710	3.35	175,277	4.10
Wholesale and retail trade not allocable.....	1,284	12.98	136,325	14.43	1,493	20.40	10,599	25.18
Finance, insurance, and real estate.....	233,516	0.85	5,468,656	1.49	741,931	2.94	1,460,273	1.87
Security and commodity brokers, dealers, exchanges, and services.....	4,859	6.25	1,204,727	1.20	15,545	8.94	265,979	4.01
Insurance agents, brokers, and service.....	12,474	4.25	637,851	4.63	8,098	7.53	202,890	5.60
Real estate.....	175,605	1.06	3,385,982	2.24	711,071	5.02	778,219	2.27
Real estate operators (except developers) and lessors of buildings.....	150,650	1.13	2,716,542	2.55	685,204	3.13	530,607	2.91
Other real estate.....	24,955	2.94	669,440	4.65	25,867	6.12	247,612	3.47
Other finance, insurance, and real estate.....	40,578	2.41	240,096	2.11	7,217	8.06	213,185	3.89
Services.....	171,994	1.03	11,106,307	1.14	422,310	2.56	3,853,713	1.50
Hotels, rooming houses, camps, and other lodging places.....	15,329	4.18	682,103	4.47	99,563	5.17	73,742	5.98
Personal services.....	36,702	2.55	1,188,056	3.25	71,549	4.58	246,807	3.37
Laundries, laundry services, cleaning and dyeing plants.....	14,908	3.89	563,156	4.94	46,821	5.99	78,483	6.23
Beauty and barber shops.....	15,311	3.87	259,837	5.68	6,747	19.00	78,966	5.51
Other personal services.....	6,483	6.83	365,063	6.10	17,781	5.98	89,358	5.73
Business services.....	17,171	3.62	755,459	4.32	41,613	6.26	178,408	5.02
Automobile and other repair services.....	29,718	2.91	1,156,226	3.54	43,409	5.48	198,040	4.08
Automobile parking, repair, and services.....	19,343	3.68	870,520	4.06	35,821	6.32	139,685	4.82
Automobile repair shops.....	16,126	3.74	749,136	4.88	13,595	5.62	120,774	5.08
Other automotive services, including rentals.....	3,217	9.23	121,384	15.27	22,226	9.81	19,111	14.78
Repair services, except automobile.....	10,375	4.70	285,706	7.25	7,588	10.11	58,155	7.64
Amusement and recreation services, including motion pictures.....	13,809	4.29	687,118	4.12	79,038	5.35	80,884	6.14
Medical services.....	19,831	3.22	2,357,922	3.04	35,605	4.73	1,197,484	3.37
Offices of physicians and surgeons.....	11,263	4.31	1,412,563	4.04	17,522	6.56	857,616	4.33
Offices of dentists and dental surgeons.....	1,236	13.46	85,503	14.06	1,774	20.55	39,314	15.33
Other medical services.....	7,332	5.18	859,856	4.83	16,309	7.24	300,554	4.87
Educational services.....	1,498	12.39	30,532	22.76	1,406	20.78	1,643	21.52
Legal services.....	22,823	3.02	2,453,563	2.39	28,725	3.63	1,365,373	2.55
Engineering and architectural services.....	5,682	5.99	788,915	4.13	8,391	8.28	170,511	5.59
Accounting, auditing, and bookkeeping services.....	8,411	5.05	953,722	3.51	12,443	6.04	321,302	4.22
Other services.....	1,020	14.87	47,691	18.63	568	28.33	15,519	20.34
Nature of business not allocable.....	1,179	14.06	9,802	37.59	71	66.44	6,493	51.82

NOTE: The relative sampling variability at the one standard deviation level is the sampling variability expressed as a percent of the estimate. The sampling variability, when added to and subtracted from the estimate, provides the calculated upper and lower limits within which two out of three estimates of similarly derived estimates would be expected to fall.

U. S. BUSINESS TAX RETURNS, 1963

Table K.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE ONE STANDARD DEVIATION LEVEL, BY SELECTED INDUSTRIES

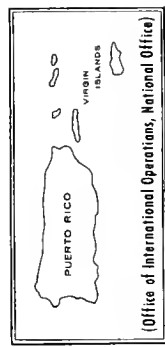
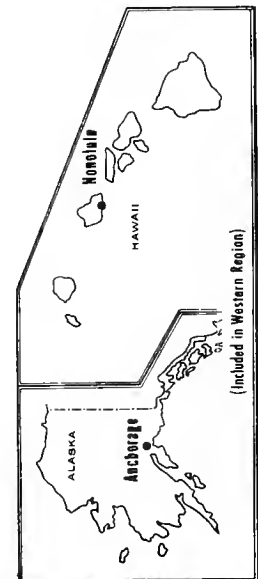
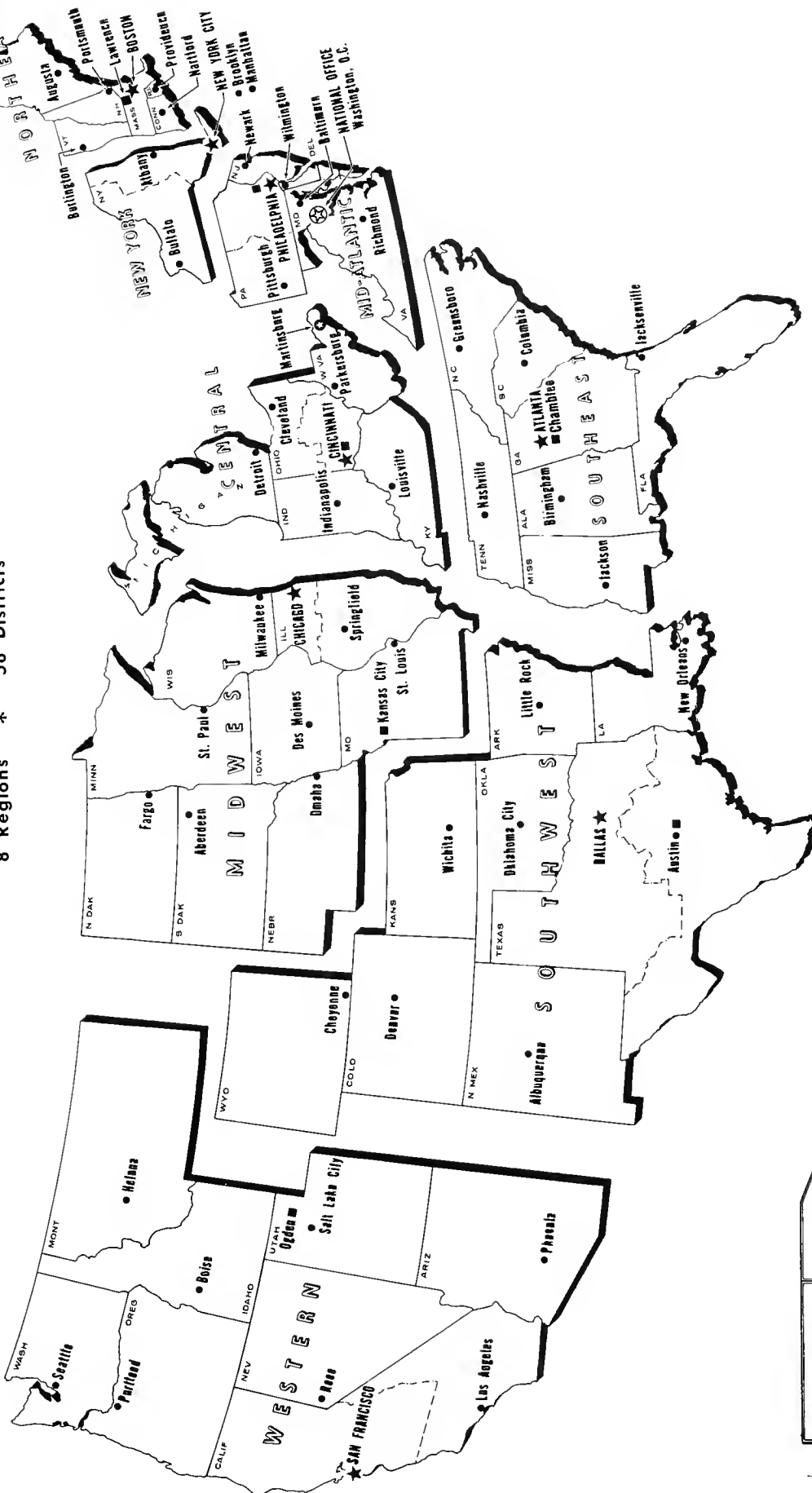
Selected industry	Number of returns		Business receipts		Depreciation		Inventory, end-of-year		Net income		Net deficit	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries.....	1,323,184	0.07	948,790,180	0.26	29,545,082	0.18	106,330,545	0.23	61,304,535	0.17	7,030,488	1.44
Agriculture, forestry, and fisheries.....	23,270	2.51	7,492,590	13.24	248,318	2.90	711,263	5.11	327,540	5.16	231,888	16.86
Farms.....	16,217	2.98	5,354,022	18.23	192,757	3.32	579,775	5.69	253,571	6.21	204,144	19.05
Other agriculture, forestry, and fisheries....	7,053	4.73	2,138,568	8.46	55,561	6.00	131,487	11.61	73,969	8.29	27,744	14.78
Mining.....	14,878	3.08	12,448,085	1.40	842,167	1.43	947,840	1.11	1,549,553	1.36	339,823	3.66
Metal mining.....	1,136	11.70	2,262,901	2.86	165,681	2.33	364,681	1.33	319,889	1.21	115,499	2.12
Coal mining.....	5,480	7.67	3,327,099	4.20	140,472	2.77	70,489	4.52	102,115	4.47	37,103	11.25
Crude petroleum, natural gas, and natural gas liquids and services.....	7,922	4.29	5,542,834	1.70	357,508	2.27	305,196	1.49	946,738	1.88	140,109	7.84
Nonmetallic minerals (except fuels) mining....	3,340	6.13	2,216,251	3.97	178,964	3.94	207,474	3.61	180,811	5.40	47,112	6.78
Contract construction.....	96,465	1.23	44,731,260	1.56	815,536	2.19	2,634,428	2.49	1,159,757	2.15	516,884	3.58
Building construction.....	36,574	2.03	17,332,893	2.68	160,762	3.36	1,438,411	3.72	347,260	3.56	197,816	5.62
Other general contractors.....	10,846	3.52	10,998,076	3.15	413,420	3.59	286,007	5.70	366,863	4.01	129,584	7.29
Special trade contractors.....	48,135	1.81	16,291,913	2.45	238,268	3.52	903,810	3.84	439,547	3.64	185,513	6.04
Contractors not allocable.....	910	13.92	108,778	17.77	3,086	22.78	6,200	18.78	6,087	34.34	(1)	(1)
Manufacturing.....	181,799	0.81	419,324,291	0.30	13,035,351	0.19	64,663,275	0.25	30,590,792	0.25	1,814,571	2.06
Meat products.....	2,285	7.36	16,425,164	3.74	141,343	2.47	706,433	2.33	192,215	5.43	22,543	10.94
Dairy products.....	3,614	5.98	9,682,020	3.00	198,451	2.65	601,349	1.92	338,389	2.60	38,856	8.35
Beverages.....	3,312	6.08	9,733,546	1.69	268,846	2.36	1,481,554	1.31	630,927	1.66	21,118	22.56
Other food products.....	9,099	3.69	28,542,496	1.38	602,408	1.36	3,785,443	1.18	1,596,254	1.10	95,767	8.55
Tobacco manufactures.....	191	21.98	5,641,205	1.88	55,248	2.30	2,699,266	0.60	647,355	0.44	505	46.89
Textile mill products.....	6,448	4.28	16,041,646	1.97	407,817	1.68	2,960,023	1.70	746,607	2.36	79,418	9.30
Apparel and other fabricated textile products..	17,131	2.97	14,272,032	2.75	105,882	2.84	2,109,880	2.74	461,052	3.44	86,364	7.70
Lumber and wood products, except furniture....	8,917	3.95	8,595,325	2.89	242,825	2.82	1,422,571	2.86	420,746	3.32	57,918	10.83
Furniture and fixtures.....	6,613	4.67	5,883,790	3.79	91,529	3.88	833,865	3.83	288,367	4.53	51,340	14.28
Paper and allied products.....	4,165	5.45	12,892,344	1.42	630,791	0.72	1,638,162	1.52	980,300	1.02	60,499	10.22
Printing, publishing, and allied industries....	21,375	2.66	15,553,457	1.69	406,005	1.67	1,279,835	2.08	1,158,207	1.75	127,893	6.96
Chemicals and allied products.....	10,304	3.53	32,706,068	0.80	1,658,954	0.36	4,924,481	0.72	3,965,675	0.50	124,390	6.44
Petroleum refining and related industries....	1,259	6.36	41,812,388	0.36	1,772,022	0.30	3,511,034	0.26	2,689,361	0.26	31,969	19.38
Rubber and miscellaneous plastics products....	4,345	5.61	8,704,428	2.45	297,438	2.20	1,523,731	1.74	575,608	2.13	54,196	19.39
Leather and leather products.....	3,030	6.54	4,917,463	4.62	55,341	4.61	797,324	4.37	184,236	5.72	33,057	22.30
Stone, clay, and glass products.....	8,082	3.95	11,874,770	1.74	586,614	1.48	1,538,914	1.49	1,024,469	1.36	68,814	7.13
Primary metal industries.....	4,336	5.16	28,477,421	0.84	1,479,683	0.37	5,683,662	0.58	1,851,446	0.73	81,814	13.12
Fabricated metal products, except machinery, and transportation equipment.....	19,271	2.62	22,542,985	1.61	600,577	1.21	3,663,791	1.50	1,308,572	2.95	155,701	6.00
Machinery, except electric.....	19,306	2.68	30,004,435	0.48	1,050,879	0.67	6,664,188	0.84	3,627,082	0.93	208,322	5.49
Electrical machinery, equipment, and supplies.	9,140	3.84	27,547,085	0.99	670,029	0.71	5,301,417	0.87	1,798,269	1.23	188,476	6.16
Transportation equipment.....	4,551	5.24	52,689,972	0.40	1,277,608	0.29	8,807,398	0.37	5,871,539	0.27	89,547	6.85
Other manufacturing.....	14,725	3.16	14,794,071	1.58	435,596	1.12	2,920,053	1.48	1,233,515	1.28	136,364	8.71
Transportation, communication, electric, gas, and sanitary services.....	56,291	1.62	75,710,896	0.61	7,345,749	0.32	3,309,734	0.51	9,393,357	0.25	468,046	6.71
Railroad transportation, terminals, and related services.....	569	11.57	10,903,263	1.01	1,006,727	0.16	432,206	0.27	663,533	0.65	84,351	8.41
Motor freight transportation and warehousing, terminals, and related services.....	2,645	2.61	10,705,861	3.22	584,773	2.63	137,001	9.45	375,051	3.30	80,754	8.22
Other transportation.....	20,193	2.80	12,917,022	2.09	1,153,045	1.37	383,206	2.33	759,431	1.77	166,424	6.57
Communication.....	6,855	4.44	18,253,571	0.39	1,781,234	0.40	1,010,891	0.34	3,719,642	0.35	104,819	26.38
Electric, gas, and sanitary services.....	5,929	4.80	22,931,179	0.26	2,819,910	0.11	1,346,430	0.33	3,875,700	0.14	31,698	8.76
Wholesale and retail trade.....	403,434	0.56	302,904,109	0.65	2,548,398	0.66	32,516,935	0.63	6,804,373	0.12	1,454,370	4.86
Wholesale trade.....	137,616	0.98	145,111,971	1.01	830,328	1.21	13,632,574	1.06	3,071,345	1.21	598,618	10.94
Groceries and related products.....	15,658	3.06	28,252,645	2.87	142,713	3.05	1,577,311	3.05	339,825	3.27	(1)	(1)
Farm products—raw materials.....	5,886	4.63	13,132,559	4.46	74,664	4.61	1,138,014	3.36	159,140	4.14	39,578	4.57
Electrical goods.....	8,089	4.21	8,338,146	3.46	28,154	4.29	1,030,559	4.02	173,213	4.96	54,201	8.77
Machinery, equipment, and supplies.....	19,871	2.71	14,549,431	2.63	114,816	3.51	1,776,672	3.16	488,378	2.64	97,568	12.58
Other wholesale trade.....	88,112	1.25	82,839,190	1.23	469,981	1.59	8,109,808	1.39	1,911,689	1.61	285,910	5.28
Retail trade.....	257,383	0.70	153,555,461	0.84	1,672,419	0.80	18,495,788	0.78	3,617,538	0.64	834,513	3.07
Building materials, hardware, and farm equipment.....	4,828	2.35	9,797,180	2.93	99,841	3.30	1,302,955	2.88	247,967	4.17	76,777	7.36
General merchandise stores.....	16,930	2.98	30,630,043	1.07	467,857	1.25	4,765,314	1.06	1,148,443	1.13	125,476	11.89
Food stores.....	18,211	2.62	37,172,901	1.85	371,087	1.63	2,205,136	1.60	655,013	1.78	77,427	11.20
Automotive dealers and gasoline service stations.....	42,000	1.81	38,940,202	2.36	184,841	2.87	4,088,660	2.26	536,157	3.06	129,764	6.31
Apparel and accessory stores.....	29,765	2.32	9,219,126	2.51	88,302	3.03	1,766,171	2.63	258,879	3.23	99,441	6.52
Eating and drinking places.....	42,284	1.99	6,950,773	2.84	101,136	3.08	1,967,711	4.44	199,177	2.84	109,049	5.26
Other retail trade.....	81,165	1.38	20,845,236	1.73	253,755	2.08	3,370,727	1.23	571,902	2.30	196,579	5.97
Wholesale and retail trade not allocable.....	8,435	4.30	4,236,677	4.85	45,651	4.98	588,473	4.54	114,990	6.64	21,229	10.41
Finance, insurance, and real estate.....	375,375	0.52	56,045,458	0.31	2,493,278	0.67	216,311	0.10	9,882,919	0.31	1,470,573	1.92
Banks and trust companies.....	15,052	1.37	4,120,826	0.29	360,580	0.18	-	-	2,468,935	0.16	47,658	4.42
Credit agencies other than banks.....	49,099	1.52	2,960,506	1.39	126,988	1.10	31,867	15.24	1,194,436	1.10	177,145	5.96
Security and commodity brokers, dealers, exchanges, and services.....	1,471	6.33	396,086	9.55	10,810	4.12	(1)	(1)	157,536	4.44	31,713	13.61
Holding and other investment companies.....	1,157	2.13	281,861	1.95	34,349	3.80	16,116	-	2,140,183	0.55	89,333	12.73
Insurance carriers.....	4,697	2.77	39,657,522	0.13	253,178	0.16	11,852	(1)	1,992,554	0.27	368,827	1.49
Insurance agents, brokers, and service.....	43,184	2.69	4,196,823	4.97	34,771	5.72	(1)	(1)	179,066	1.24	37,806	9.08
Real estate.....	458,116	0.68	8,432,134	1.30	1,671,002	0.69	155,257	10.13	1,715,279	1.4	718,091	2.82
Services.....	163,766	0.64	30,018,042	1.51	2,212,270	1.60	1,318,901	2.13	1,619,972	1.44	718,867	2.78
Hotels, rooming houses, camps, and other lodging places.....	14,510	3.15	4,307,440	3.23	287,665	2.91	70,663	3.36	119,195	5.17	14,263	5.05
Personal services.....	4,114	2.49	3,846,374	3.73	184,147	3.63	137,154	6.73	169,543	4.64	57,586	10.54
Business services.....	44,054	1.91	10,586,372	2.98	553,558	4.12	315,773	4.43	168,545	3.10	161,541	7.34
Automobile and other repair services.....	5,446	2.51	4,406,303	3.34	519,161	3.81	184,646	7.24	151,667	4.73	56,263	7.47
Amusement and recreation services, including motion pictures.....	1,166	2.40	4,731,863	2.95	56,744	2.63	501,891	2.28	447,781	4.14	25,643	3.68
Other services.....	1,140	2.57	4,398,110	4.93	34,687	4.87	108,508	12.97	411,641	5.96	79,166	7.45
Nature of business not allocable.....	1,906	4.67	115,449	13.52	9,015	14.87	13,859	17.76	6,771	17.62	15,470	19.38

(1) Estimate is not shown because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Where inventory data are reported only for returns sampled on a one-for-one basis, no sampling variability is shown.

Internal Revenue Regions and Districts

8 Regions * 58 Districts



Effective March 1, 1964

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CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES

Selected industry and type of business organization	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Rent paid (Thousand dollars)	Interest paid (Thousand dollars)	Repairs (Thousand dollars)	Bad debts (Thousand dollars)	Taxes paid (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIES										
All businesses, total.....	11,383,414	1,202,103,857	821,711,513	17,312,597	23,978,605	11,839,261	3,985,795	32,204,639	536,900	4,314,900
Noncorporate businesses, total.....	10,060,230	253,313,677	149,487,988	5,275,776	3,270,274	3,724,228	445,875	5,122,964	48,222	238,520
Sole proprietorships.....	9,135,954	181,551,305	106,411,371	3,866,323	1,983,728	2,724,908	232,381	3,472,262	12,315	119,469
Partnerships.....	624,276	71,762,372	43,076,617	1,409,453	1,286,346	699,320	163,494	1,650,672	35,907	119,051
Corporations.....	1,323,184	948,790,180	672,223,525	12,036,821	20,708,331	8,415,033	3,539,920	27,081,675	488,678	4,076,380
AGRICULTURE, FORESTRY, AND FISHERIES										
All businesses, total.....	3,491,771	42,232,050	26,734,788	980,952	1,373,112	1,779,642	23,577	1,327,480	3,041	13,685
Noncorporate businesses, total.....	3,462,501	34,739,460	21,049,438	848,430	1,121,096	1,668,997	4,705	1,187,172	1,149	2,256
Sole proprietorships.....	3,338,081	30,044,957	18,150,000	720,029	1,012,444	1,560,663	2,328	1,054,275	853	624
Partnerships.....	130,420	4,689,503	2,899,338	128,401	108,152	108,335	2,377	127,897	296	1,632
Corporations.....	23,270	7,498,590	5,684,850	132,528	252,516	110,645	18,872	140,808	1,892	11,429
Farms										
All businesses, total.....	3,343,669	37,431,947	23,653,574	941,289	1,332,329	1,682,772	16,149	1,260,459	2,707	12,771
Noncorporate businesses, total.....	3,327,742	32,077,925	19,664,201	826,445	1,098,779	1,601,960	1,364	1,150,837	1,007	2,173
Sole proprietorships.....	3,208,089	28,284,962	17,413,755	706,028	997,285	1,448,363	4	1,032,805	815	586
Partnerships.....	119,633	3,792,963	2,250,446	120,417	101,494	153,597	1,360	118,032	192	1,587
Corporations.....	16,227	5,354,022	3,989,373	114,844	233,550	80,812	14,785	109,622	1,700	10,598
Other Agriculture, Forestry, and Fisheries										
All businesses, total.....	147,802	4,800,103	3,081,214	39,669	41,283	6,870	7,428	67,521	334	914
Noncorporate businesses, total.....	140,759	2,661,535	1,385,737	21,985	22,317	67,037	3,341	36,335	142	83
Sole proprietorships.....	129,992	1,764,995	736,845	14,001	15,659	52,300	2,324	26,470	38	38
Partnerships.....	10,767	896,540	648,892	7,984	6,658	14,737	1,017	9,865	104	45
Corporations.....	7,043	2,138,568	1,695,577	17,684	18,966	29,833	4,087	31,186	192	831
MINING										
All businesses, total.....	63,466	14,390,427	8,025,765	114,421	215,680	258,255	30,722	402,126	23,230	1,245,673
Noncorporate businesses, total.....	48,388	1,942,342	730,331	21,164	36,414	41,361	1,776	59,523	538	190,805
Sole proprietorships.....	34,438	1,048,761	245,771	12,087	21,604	21,115	890	32,955	57	101,526
Partnerships.....	14,150	893,581	484,560	9,077	14,810	20,246	886	26,568	481	89,279
Corporations.....	14,878	12,448,085	7,295,434	93,257	179,266	216,899	28,946	342,603	22,692	1,054,868
CONTRACT CONSTRUCTION										
All businesses, total.....	848,486	67,971,062	52,392,371	364,031	415,164	536,936	120,724	1,159,474	3,482	11,980
Noncorporate businesses, total.....	752,021	23,239,802	14,675,506	124,014	148,456	270,415	36,875	371,879	1,035	1,801
Sole proprietorships.....	691,613	16,344,887	9,394,841	88,416	107,726	209,834	28,902	265,768	327	1,146
Partnerships.....	60,408	6,894,915	5,280,665	35,598	40,730	60,581	7,973	106,111	708	655
Corporations.....	96,465	44,731,260	37,716,865	240,017	266,708	266,521	83,849	787,595	2,453	10,179
General Contractors										
All businesses, total.....	182,213	34,239,993	32,361,637	164,108	288,725	329,312	54,301	547,428	2,672	10,202
Noncorporate businesses, total.....	134,793	10,909,024	7,649,028	43,121	88,874	138,264	14,502	147,300	734	834
Sole proprietorships.....	115,238	6,783,114	4,245,394	22,670	63,839	104,203	12,344	97,554	83	325
Partnerships.....	19,555	4,125,910	3,403,634	20,451	25,035	34,061	2,158	46,746	651	509
Corporations.....	47,420	28,330,969	24,712,609	120,987	199,851	191,048	39,799	400,128	1,938	9,368
Special Trade Contractors										
All businesses, total.....	641,227	28,157,219	19,623,439	196,081	122,248	201,376	65,827	601,333	814	1,647
Noncorporate businesses, total.....	593,092	11,865,706	6,755,133	78,129	56,280	126,672	21,812	217,137	301	836
Sole proprietorships.....	554,120	9,184,009	4,449,224	63,349	41,179	101,064	16,114	162,299	244	690
Partnerships.....	38,972	2,681,697	1,815,849	14,780	15,101	25,626	5,698	54,838	57	146
Corporations.....	48,135	16,291,513	12,918,306	117,952	65,968	74,704	44,015	384,196	513	811
Contractors Not Allocable										
All businesses, total.....	25,046	573,850	347,295	3,842	4,191	6,248	596	10,713	2	131
Noncorporate businesses, total.....	24,136	465,072	261,345	2,764	3,302	5,479	561	7,442	-	131
Sole proprietorships.....	22,255	377,764	206,163	2,397	2,708	4,585	444	5,915	-	131
Partnerships.....	1,881	87,308	61,182	367	594	864	117	1,527	-	-
Corporations.....	910	108,778	85,450	1,078	889	769	35	3,271	2	-
MANUFACTURING										
All businesses, total.....	408,565	431,800,332	303,375,500	3,481,849	2,802,741	5,986,552	757,584	13,037,083	187,030	2,598,011
Noncorporate businesses, total.....	226,766	12,476,041	8,152,078	154,351	69,925	146,248	24,511	238,941	2,451	10,832
Sole proprietorships.....	187,392	6,369,127	3,689,214	90,781	41,377	98,633	13,357	124,097	412	3,931
Partnerships.....	39,368	6,106,914	4,462,866	63,570	28,548	47,615	11,154	114,846	2,039	6,901
Corporations.....	181,799	419,324,291	295,223,422	3,327,498	2,732,816	5,842,360	733,073	12,798,142	184,579	2,587,179
Food and Kindred Products										
All businesses, total.....	37,911	66,479,805	40,759,728	348,134	300,921	561,061	72,586	2,367,841	7,909	7,402
Noncorporate businesses, total.....	19,601	2,506,399	2,006,286	15,494	11,194	23,359	3,691	29,685	87	-
Sole proprietorships.....	15,042	1,052,337	760,253	6,000	5,190	12,064	2,181	11,637	-	-
Partnerships.....	4,553	1,453,062	1,246,033	9,494	6,004	11,295	1,510	18,048	87	-
Corporations.....	18,310	64,383,406	38,753,442	332,636	289,727	537,702	68,895	2,338,156	7,822	7,402

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

Selected industry and type of business organization	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Rent paid (Thousand dollars)	Interest paid (Thousand dollars)	Repairs (Thousand dollars)	Bad debts (Thousand dollars)	Taxes paid (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING--Continued										
<u>Apparel and Other Fabricated Textile Products</u>										
All businesses, total.....	29,494	15,641,992	12,122,777	183,082	81,165	35,791	22,332	315,755	707	71
Noncorporate businesses, total.....	12,363	1,369,960	1,014,721	25,303	4,771	4,644	1,839	32,814	57	30
Sole proprietorships.....	8,927	492,546	327,471	12,299	1,451	2,029	747	13,134	28	30
Partnerships.....	3,436	877,414	687,250	13,004	3,320	2,615	1,092	19,680	29	-
Corporations.....	17,131	14,272,032	11,108,056	157,779	76,394	31,147	20,493	282,941	650	41
<u>Lumber and Wood Products, Except Furniture</u>										
All businesses, total.....	65,306	10,650,175	7,805,968	62,421	105,947	140,007	25,878	256,036	7,328	224,051
Noncorporate businesses, total.....	56,439	2,064,850	1,128,787	13,646	16,187	73,300	2,447	44,593	1,121	10,214
Sole proprietorships.....	49,839	1,299,739	580,014	10,273	10,386	58,637	1,342	28,769	39	3,765
Partnerships.....	6,650	765,111	548,773	3,373	5,801	14,663	1,105	15,824	1,082	6,449
Corporations.....	8,817	8,585,325	6,677,181	48,775	89,760	66,707	23,431	211,443	6,207	213,837
<u>Printing, Publishing, and Allied Industries</u>										
All businesses, total.....	56,344	16,774,195	10,911,775	208,819	121,112	88,447	64,955	372,826	5,678	3,265
Noncorporate businesses, total.....	35,069	1,220,738	639,945	25,969	8,087	9,218	3,929	24,153	362	3
Sole proprietorships.....	28,473	714,569	330,988	17,154	5,071	5,887	2,322	13,695	83	-
Partnerships.....	6,596	506,169	308,957	8,815	3,016	3,331	1,607	10,498	279	3
Corporations.....	21,275	15,553,457	10,271,830	182,850	113,025	79,229	61,026	348,673	5,316	3,262
<u>Machinery, Except Electric</u>										
All businesses, total.....	45,980	31,088,586	20,496,654	242,183	244,201	366,168	91,695	779,761	7,212	1,420
Noncorporate businesses, total.....	26,674	1,084,151	613,818	15,759	7,506	6,328	2,988	23,431	221	1
Sole proprietorships.....	22,547	651,675	342,161	11,465	5,421	4,050	2,110	14,614	29	-
Partnerships.....	4,127	432,476	271,657	4,294	2,085	2,278	878	8,817	192	1
Corporations.....	19,306	30,004,435	19,882,836	226,424	236,695	359,840	88,707	756,330	6,991	1,419
<u>Other Manufacturing Industries</u>										
All businesses, total.....	173,530	290,665,579	201,278,598	2,437,210	1,949,395	4,797,078	480,138	8,944,864	158,196	2,361,802
Noncorporate businesses, total.....	76,570	4,139,943	2,748,521	58,176	22,180	29,399	9,617	84,265	603	584
Sole proprietorships.....	62,564	2,152,261	1,348,325	33,590	13,888	15,966	4,655	42,248	233	136
Partnerships.....	14,006	1,987,682	1,400,196	24,586	8,292	13,433	4,962	42,017	370	443
Corporations.....	96,960	286,525,636	198,530,077	2,379,034	1,927,215	4,767,679	470,521	8,860,599	157,593	2,361,218
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
All businesses, total.....	380,034	81,801,960	46,120,269	1,756,405	2,875,646	550,471	163,845	5,173,215	189,890	108,806
Noncorporate businesses, total.....	323,743	6,091,064	1,534,525	104,085	71,355	364,732	7,369	221,287	1,251	2,610
Sole proprietorships.....	307,103	4,969,278	915,512	81,103	60,896	326,931	4,594	181,942	567	2,579
Partnerships.....	16,640	1,121,786	619,013	22,982	10,459	37,801	2,775	39,345	684	31
Corporations.....	56,291	75,710,896	44,585,744	1,652,320	2,804,291	185,739	156,476	4,951,928	188,639	106,196
<u>Transportation</u>										
All businesses, total.....	348,742	40,243,057	25,441,336	1,448,817	903,764	452,453	56,594	2,002,462	41,379	27,838
Noncorporate businesses, total.....	305,235	5,716,911	1,445,444	97,616	67,293	350,843	6,154	209,097	748	2,519
Sole proprietorships.....	290,745	4,710,805	875,614	76,514	58,053	316,223	4,021	173,884	567	2,488
Partnerships.....	14,496	1,006,106	569,830	21,102	9,240	34,620	2,133	35,213	181	31
Corporations.....	43,507	34,526,146	23,995,892	1,351,201	836,471	101,610	50,440	1,793,365	40,631	25,319
<u>Motor freight transportation and warehousing, terminals, and related services</u>										
All businesses, total.....	247,161	15,262,284	8,483,907	315,070	160,422	350,981	31,375	789,926	1,393	2,807
Noncorporate businesses, total.....	224,516	4,556,423	993,811	74,204	57,926	310,400	4,392	187,983	272	1,957
Sole proprietorships.....	213,704	3,831,335	606,179	57,469	50,473	280,844	3,027	157,483	106	1,942
Partnerships.....	10,812	725,088	387,632	16,735	7,453	29,556	1,365	30,500	166	15
Corporations.....	22,645	10,705,861	7,490,096	240,866	102,496	40,581	26,983	601,943	1,121	850
<u>Other transportation</u>										
All businesses, total.....	101,581	24,980,773	16,957,429	1,133,747	743,342	101,472	25,219	1,212,536	39,986	25,031
Noncorporate businesses, total.....	80,719	1,160,488	451,633	23,412	9,367	40,443	1,762	21,114	476	562
Sole proprietorships.....	77,041	879,470	269,435	19,045	7,580	35,379	994	16,401	461	546
Partnerships.....	3,678	281,018	182,198	4,367	1,787	5,064	768	4,713	15	16
Corporations.....	20,862	23,820,285	16,505,796	1,110,335	733,975	61,029	23,457	1,191,422	39,510	24,469
<u>Communication, Electric, Gas, and Sanitary Services</u>										
All businesses, total.....	31,292	41,558,903	20,678,933	307,588	1,971,882	98,018	107,251	3,170,753	148,511	80,968
Noncorporate businesses, total.....	18,508	374,153	89,081	6,469	4,062	13,889	1,215	12,190	503	91
Sole proprietorships.....	16,358	258,473	39,898	4,589	2,843	10,708	573	8,058	-	91
Partnerships.....	2,150	115,680	49,183	1,880	1,219	3,181	642	4,132	503	-
Corporations.....	12,784	41,184,750	20,589,852	301,119	1,967,820	84,129	106,036	3,158,563	148,008	80,877
WHOLESALE AND RETAIL TRADE										
All businesses, total.....	2,496,781	428,150,215	335,211,357	6,171,933	1,757,639	1,331,233	960,485	5,442,265	30,342	34,425
Noncorporate businesses, total.....	2,093,347	125,246,106	94,384,570	2,037,267	480,998	541,710	222,866	1,691,820	7,345	6,858
Sole proprietorships.....	1,836,746	89,775,198	67,214,690	1,543,885	354,851	416,519	153,203	1,220,583	4,578	4,749
Partnerships.....	256,601	35,470,908	27,169,880	493,382	126,147	125,191	69,663	471,237	2,767	2,109
Corporations.....	403,434	302,904,109	240,826,787	4,134,666	1,276,641	789,523	737,619	3,750,445	22,997	27,567

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

Selected industry and type of business organization	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Rent paid (Thousand dollars)	Interest paid (Thousand dollars)	Repairs (Thousand dollars)	Bad debts (Thousand dollars)	Taxes paid (Thousand dollars)	Amortiza- tion (Thousand dollars)	Depletion (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE—Continued										
<u>Wholesale Trade</u>										
All businesses, total.....	505,506	175,274,779	147,102,840	1,052,158	674,417	365,442	391,861	1,741,997	10,886	25,478
Noncorporate businesses, total.....	367,890	30,162,808	23,528,222	212,455	95,457	105,255	54,079	263,751	1,372	2,660
Sole proprietorships.....	324,392	17,316,959	13,469,276	136,631	59,221	75,632	30,327	150,776	708	1,822
Partnerships.....	43,498	12,245,849	10,062,946	75,824	36,236	29,623	23,752	112,975	664	838
Corporations.....	139,000	145,111,971	123,574,618	839,703	578,960	260,237	337,732	1,478,246	9,514	22,818
<u>Groceries and related products</u>										
All businesses, total.....	70,685	36,336,079	32,052,814	162,325	81,030	80,379	46,119	216,878	4,448	158
Noncorporate businesses, total.....	55,527	8,093,424	7,844,931	37,442	13,849	25,323	9,016	49,752	454	11
Sole proprietorships.....	47,338	4,844,338	4,374,260	23,173	8,358	13,161	5,231	23,424	26	3
Partnerships.....	7,689	3,234,086	2,775,671	14,269	5,491	7,222	3,785	26,328	368	8
Corporations.....	13,658	28,252,645	25,202,883	124,577	62,670	54,996	37,103	177,146	3,994	147
<u>Farm products—raw materials</u>										
All businesses, total.....	26,334	17,762,460	16,591,872	42,193	27,614	41,521	21,640	62,253	127	1,262
Noncorporate businesses, total.....	20,448	4,429,901	4,237,581	14,542	15,616	15,969	1,761	16,542	39	532
Sole proprietorships.....	16,874	2,431,753	2,197,718	6,064	8,489	6,439	500	5,729	30	468
Partnerships.....	3,574	2,142,148	2,039,863	8,478	7,125	4,330	1,241	5,243	9	64
Corporations.....	5,000	13,192,559	12,354,291	33,621	71,998	30,552	19,879	51,281	88	730
<u>Other wholesale trade</u>										
All businesses, total.....	408,487	121,176,240	98,458,154	847,440	505,773	243,592	324,042	1,472,866	6,311	24,058
Noncorporate businesses, total.....	242,415	17,444,473	12,447,710	164,445	65,492	62,903	43,302	212,647	879	2,117
Sole proprietorships.....	206,120	16,635,368	11,432,298	161,364	61,574	50,838	34,656	121,618	592	1,351
Partnerships.....	36,295	6,813,605	5,244,412	3,081	4,918	12,065	8,646	90,429	287	766
Corporations.....	140,072	103,726,767	86,011,444	683,055	439,781	190,689	280,740	1,250,819	5,432	21,941
<u>Retail Trade</u>										
All businesses, total.....	1,945,602	245,844,906	182,809,038	5,013,740	3,044,118	936,588	544,471	3,594,017	18,624	8,528
Noncorporate businesses, total.....	1,623,219	92,289,445	68,792,048	1,783,241	972,544	420,133	161,512	1,390,120	5,817	4,088
Sole proprietorships.....	1,471,400	69,204,711	51,787,349	1,372,958	233,377	325,284	115,851	1,034,037	3,714	2,817
Partnerships.....	211,819	23,084,734	17,004,699	410,283	74,167	94,849	45,661	356,083	2,103	1,271
Corporations.....	257,323	153,555,461	114,016,990	3,230,559	671,574	516,455	382,959	2,203,897	12,807	4,440
<u>Building materials, hardware, and farm equipment</u>										
All businesses, total.....	99,434	15,721,320	12,057,236	152,444	84,748	50,351	70,400	239,641	644	894
Noncorporate businesses, total.....	73,106	5,824,640	4,502,041	56,948	33,263	21,255	19,057	91,301	185	583
Sole proprietorships.....	57,606	3,720,557	2,824,826	41,992	23,235	14,076	10,564	58,270	157	124
Partnerships.....	15,500	2,104,083	1,677,215	15,006	10,028	7,179	8,493	33,031	28	459
Corporations.....	26,828	9,797,180	7,555,195	98,446	60,985	29,126	51,343	168,340	479	311
<u>Building materials</u>										
All businesses, total.....	43,967	8,660,018	6,496,122	73,739	54,170	31,182	50,357	138,868	262	840
Noncorporate businesses, total.....	28,150	2,289,010	1,650,340	21,192	13,635	10,836	10,967	33,767	16	530
Sole proprietorships.....	21,615	1,325,656	950,288	14,821	8,954	6,912	6,638	23,194	12	84
Partnerships.....	6,535	963,354	706,052	6,371	4,676	3,924	5,329	10,573	4	446
Corporations.....	15,817	6,371,002	4,845,782	52,547	40,535	20,346	34,390	100,101	186	310
<u>Hardware stores</u>										
All businesses, total.....	36,190	2,990,312	2,154,917	63,957	16,760	8,476	8,719	57,581	309	9
Noncorporate businesses, total.....	29,680	1,572,613	1,124,517	30,281	9,303	5,430	3,730	30,784	158	9
Sole proprietorships.....	24,804	1,125,681	808,494	21,769	7,033	4,033	2,346	21,172	145	-
Partnerships.....	4,876	446,932	346,423	8,512	2,270	1,397	1,384	9,612	13	-
Corporations.....	6,510	1,416,699	1,030,400	33,676	7,457	3,046	4,989	26,797	151	-
<u>Farm equipment dealers</u>										
All businesses, total.....	19,777	4,372,490	3,406,197	20,743	23,918	10,723	11,324	43,192	153	45
Noncorporate businesses, total.....	15,276	2,063,017	1,727,184	8,525	10,925	4,989	4,360	21,750	11	44
Sole proprietorships.....	11,187	1,264,220	1,065,044	5,402	7,348	3,131	2,580	13,904	-	40
Partnerships.....	4,089	793,797	662,140	3,123	3,577	1,858	1,780	7,846	11	4
Corporations.....	4,501	2,009,473	1,679,013	12,223	12,993	5,734	6,964	21,442	142	1
<u>General merchandise stores</u>										
All businesses, total.....	177,757	35,181,363	23,236,471	861,955	213,486	133,649	125,365	663,962	2,313	922
Noncorporate businesses, total.....	160,327	4,551,826	3,359,894	82,391	19,581	20,868	7,463	62,802	129	551
Sole proprietorships.....	142,732	3,324,792	2,468,787	58,846	14,529	16,562	4,773	42,972	4	36
Partnerships.....	12,595	1,227,034	891,112	23,545	5,052	4,306	2,690	19,830	35	515
Corporations.....	16,930	30,630,043	19,876,572	779,464	193,905	112,781	117,902	601,160	2,184	371
<u>Food stores</u>										
All businesses, total.....	329,690	57,841,794	46,566,041	784,476	104,963	194,983	36,724	649,248	2,920	933
Noncorporate businesses, total.....	311,479	20,668,893	17,005,844	223,934	47,245	76,943	14,677	246,866	905	428
Sole proprietorships.....	278,228	15,673,363	12,964,654	168,507	36,353	59,693	12,144	183,018	589	355
Partnerships.....	33,251	4,995,530	4,041,190	55,427	10,892	17,250	2,533	57,851	316	73
Corporations.....	18,211	37,172,401	29,560,197	560,542	57,668	118,040	22,047	408,432	2,015	505

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES--Continued

Selected industry and type of business organization	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Rent paid (Thousand dollars)	Interest paid (Thousand dollars)	Repairs (Thousand dollars)	Bad debts (Thousand dollars)	Taxes paid (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE--Continued										
<u>Retail trade--Continued</u>										
Automotive dealers and gasoline service stations										
All businesses, total.....	355,750	65,986,821	55,400,150	773,160	256,007	146,315	119,654	594,263	2,816	2,435
Noncorporate businesses, total.....	313,550	27,046,619	21,967,095	438,143	88,912	76,943	57,136	276,149	764	1,643
Sole proprietorships.....	272,458	20,947,293	16,999,586	359,008	68,360	61,783	44,353	212,575	431	1,485
Partnerships.....	41,092	6,099,326	4,967,509	79,135	20,552	15,160	12,783	63,574	333	158
Corporations.....	42,200	38,940,202	33,433,055	335,017	167,095	69,372	62,518	318,114	2,652	792
Automobile and truck dealers										
All businesses, total.....	78,881	43,727,857	38,063,826	295,758	185,820	88,257	71,571	287,774	1,861	1,626
Noncorporate businesses, total.....	52,659	10,011,086	8,633,787	60,326	51,770	36,370	25,222	61,996	399	1,027
Sole proprietorships.....	42,963	6,808,756	5,876,104	41,359	38,124	27,851	18,319	42,170	143	874
Partnerships.....	9,696	3,202,330	2,757,683	18,967	13,646	8,519	6,903	19,826	256	153
Corporations.....	26,222	33,716,771	29,430,039	235,432	134,050	51,887	46,349	225,778	1,462	599
Gasoline service stations										
All businesses, total.....	235,312	17,250,485	13,600,469	386,935	33,411	39,533	25,244	242,448	435	728
Noncorporate businesses, total.....	228,364	14,989,567	11,843,428	339,752	24,442	31,855	22,122	187,703	191	616
Sole proprietorships.....	201,641	12,581,518	9,981,642	287,288	20,312	27,044	18,666	150,443	145	611
Partnerships.....	26,723	2,408,049	1,861,786	52,464	4,130	4,811	3,456	37,260	46	5
Corporations.....	6,948	2,260,918	1,757,041	47,183	8,969	7,678	3,122	54,745	244	112
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified										
All businesses, total.....	41,557	5,008,479	3,735,855	90,467	36,776	18,525	22,839	64,041	520	81
Noncorporate businesses, total.....	32,527	2,045,966	1,489,880	38,065	12,700	8,718	9,792	26,450	174	-
Sole proprietorships.....	27,854	1,557,019	1,141,840	30,361	9,924	6,888	7,368	19,962	143	-
Partnerships.....	4,673	488,947	348,040	7,704	2,776	1,830	2,424	6,488	31	-
Corporations.....	9,030	2,962,513	2,245,975	52,402	24,076	9,807	13,047	37,591	346	81
Apparel and accessory stores										
All businesses, total.....	102,498	13,100,670	8,646,150	658,979	54,524	39,180	34,722	212,234	1,627	849
Noncorporate businesses, total.....	72,733	3,881,544	2,596,981	158,863	17,538	12,245	8,522	59,689	226	6
Sole proprietorships.....	59,403	2,611,133	1,761,806	110,124	11,991	8,326	5,276	38,962	138	-
Partnerships.....	13,330	1,270,411	835,175	48,739	5,547	3,919	3,246	20,727	88	6
Corporations.....	29,765	9,219,126	6,049,169	500,116	36,986	26,935	26,200	152,545	1,401	843
Furniture, home furnishings, and equipment stores										
All businesses, total.....	118,293	11,527,077	7,675,454	305,140	77,424	40,863	65,064	192,876	1,310	570
Noncorporate businesses, total.....	93,470	5,072,987	3,437,953	106,624	32,097	20,239	20,792	79,756	297	22
Sole proprietorships.....	79,784	3,723,076	2,534,602	76,326	25,140	15,495	12,723	59,516	91	-
Partnerships.....	13,686	1,351,911	903,351	30,298	6,957	4,744	8,069	20,240	206	22
Corporations.....	24,823	6,454,090	4,237,501	198,516	45,327	20,624	44,272	113,120	1,013	548
Eating and drinking places										
All businesses, total.....	378,530	18,023,783	9,385,670	772,937	116,369	205,518	11,030	567,058	3,731	536
Noncorporate businesses, total.....	336,246	11,073,010	6,077,045	396,469	71,650	124,660	5,303	344,198	2,227	184
Sole proprietorships.....	292,141	8,699,564	4,892,512	314,779	56,103	97,706	4,459	263,923	1,568	167
Partnerships.....	44,105	2,373,446	1,184,533	81,690	15,547	26,954	844	80,275	659	17
Corporations.....	42,284	6,950,773	3,308,625	376,468	44,719	80,858	5,727	222,860	1,504	352
Drug stores and proprietary stores										
All businesses, total.....	50,236	8,262,837	5,614,445	220,979	26,735	27,143	8,334	141,610	515	319
Noncorporate businesses, total.....	36,917	3,690,509	2,497,669	79,026	12,436	12,699	3,651	64,383	263	-
Sole proprietorships.....	29,302	2,623,612	1,786,805	56,081	9,795	9,488	2,283	46,234	195	-
Partnerships.....	7,615	1,066,897	710,864	22,945	2,641	3,211	1,368	18,149	68	-
Corporations.....	13,319	4,572,328	3,116,776	141,953	14,299	14,444	4,683	77,227	252	319
Liquor stores										
All businesses, total.....	34,236	3,699,225	2,964,185	68,615	11,873	10,828	2,903	66,204	356	9
Noncorporate businesses, total.....	28,220	2,417,992	1,934,226	39,980	8,368	7,717	1,514	46,070	277	5
Sole proprietorships.....	23,319	1,778,763	1,425,402	29,497	5,969	5,847	1,232	33,652	152	-
Partnerships.....	4,901	639,229	508,824	10,483	2,399	1,870	282	12,418	125	5
Corporations.....	6,016	1,281,233	1,029,959	28,635	3,505	3,111	1,389	20,134	79	4
Other retail trade										
All businesses, total.....	293,678	16,499,016	11,263,236	409,255	87,889	87,728	70,275	266,871	2,372	1,061
Noncorporate businesses, total.....	256,671	7,961,431	5,413,295	197,853	40,804	46,564	23,397	124,906	544	666
Sole proprietorships.....	230,427	6,100,558	4,128,369	157,798	31,902	36,308	18,044	94,918	299	650
Partnerships.....	26,244	1,860,873	1,284,926	40,055	8,902	10,256	5,353	29,988	245	16
Corporations.....	37,007	8,537,585	5,849,941	211,402	47,085	41,164	46,878	141,965	1,828	395
<u>Wholesale and Retail Trade Not Allocable</u>										
All businesses, total.....	50,673	7,030,530	5,299,479	99,935	39,104	29,153	24,213	106,251	832	419
Noncorporate businesses, total.....	42,238	2,793,853	2,064,300	35,531	12,997	16,322	7,275	37,949	156	110
Sole proprietorships.....	40,954	2,657,528	1,962,065	34,296	12,653	15,597	6,965	35,770	156	110
Partnerships.....	1,284	136,325	102,235	1,235	344	725	310	2,179	-	-
Corporations.....	8,435	4,236,677	3,235,179	64,404	26,107	12,831	16,938	68,302	676	309

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

Selected industry and type of business organization	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Rent paid (Thousand dollars)	Interest paid (Thousand dollars)	Repairs (Thousand dollars)	Bad debts (Thousand dollars)	Taxes paid (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE										
All businesses, total.....	1,115,002	66,981,598	26,447,974	1,502,559	13,598,833	660,081	1,779,532	3,916,945	40,984	285,698
Noncorporate businesses, total.....	739,627	10,936,140	1,604,489	278,649	958,871	202,005	96,999	629,281	8,455	19,650
Sole proprietorships.....	506,111	5,467,484	1,223,668	117,041	112,534	53,316	45,078	101,742	1,622	1,230
Partnerships.....	233,516	5,468,656	380,821	161,608	846,337	148,689	51,921	527,539	6,833	18,360
Corporations.....	375,375	56,045,458	24,843,485	1,223,910	12,639,962	458,076	1,682,533	3,287,664	32,529	266,048
<u>Security and Commodity Brokers, Dealers, Exchanges, and Services</u>										
All businesses, total.....	26,769	1,978,571	276,167	94,650	283,798	5,490	46,363	82,012	1,241	10,151
Noncorporate businesses, total.....	23,297	1,582,485	267,265	53,423	153,716	3,402	41,370	45,397	789	10,120
Sole proprietorships.....	18,438	377,758	221,788	4,886	2,740	673	5,760	1,922	21	317
Partnerships.....	4,859	1,204,727	45,477	48,537	150,976	2,729	35,617	43,475	768	9,803
Corporations.....	3,472	396,086	8,902	41,227	130,082	2,088	4,993	36,615	452	31
<u>Insurance Agents, Brokers, and Service</u>										
All businesses, total.....	204,032	4,712,979	962,071	130,057	31,109	14,340	33,584	69,685	3,273	370
Noncorporate businesses, total.....	180,850	2,516,156	380,429	60,933	16,643	9,811	20,381	20,167	1,714	257
Sole proprietorships.....	168,376	1,878,305	264,496	45,800	13,991	8,727	15,265	13,147	1,003	257
Partnerships.....	12,474	637,851	115,933	15,133	2,652	1,084	5,121	7,020	711	-
Corporations.....	23,182	2,196,823	581,642	69,124	14,466	4,529	13,203	48,918	1,559	113
<u>Real Estate</u>										
All businesses, total.....	746,948	14,930,328	1,399,970	573,153	2,565,119	514,425	70,373	1,915,820	20,318	126,856
Noncorporate businesses, total.....	488,832	6,498,194	874,805	156,078	726,097	185,965	22,455	549,319	5,524	3,596
Sole proprietorships.....	313,227	3,112,212	733,553	63,605	89,699	43,593	17,808	84,686	587	707
Partnerships.....	175,605	3,385,982	141,252	92,473	636,398	142,372	4,547	464,633	4,937	2,889
Corporations.....	258,116	8,432,134	525,165	417,075	1,839,022	328,460	47,818	1,366,501	14,794	123,260
<u>Real estate operators (except developers) and lessors of buildings</u>										
All businesses, total.....	354,846	9,772,230	229,488	430,644	2,034,611	440,615	40,240	1,648,943	15,059	6,594
Noncorporate businesses, total.....	173,101	2,930,067	27,907	97,508	590,056	148,420	16,618	463,023	4,818	764
Sole proprietorships.....	22,451	213,525	12,710	15,973	27,200	13,133	12,980	26,403	116	21
Partnerships.....	150,650	2,716,542	15,197	81,535	562,856	135,293	3,638	436,620	4,702	743
Corporations.....	181,745	6,842,163	201,581	333,136	1,444,555	292,189	23,622	1,185,920	10,241	5,830
<u>Other real estate</u>										
All businesses, total.....	392,102	5,158,098	1,170,482	142,509	530,508	73,810	30,133	266,877	5,259	120,262
Noncorporate businesses, total.....	315,731	3,568,127	846,898	58,570	136,041	37,539	5,837	86,246	706	2,832
Sole proprietorships.....	290,776	2,898,687	720,843	47,632	62,499	30,460	4,828	58,283	471	686
Partnerships.....	24,955	669,440	126,055	10,938	73,542	7,079	1,009	28,013	235	2,146
Corporations.....	76,371	1,589,971	323,584	83,939	394,467	36,271	24,296	180,581	4,553	117,430
<u>Other Finance, Insurance, and Real Estate</u>										
All businesses, total.....	137,253	45,359,720	23,809,766	704,699	10,718,807	125,826	1,624,212	1,850,028	16,152	148,321
Noncorporate businesses, total.....	46,648	339,305	81,990	8,215	62,415	2,827	12,793	14,398	428	5,677
Sole proprietorships.....	6,070	98,209	3,831	2,750	6,104	323	6,250	1,987	11	9
Partnerships.....	40,578	240,096	78,159	5,465	56,311	2,504	6,543	12,411	417	5,668
Corporations.....	90,605	45,020,415	23,727,776	696,484	10,656,392	122,999	1,616,419	1,835,630	15,724	142,644
SERVICES										
All businesses, total.....	2,520,956	68,219,783	23,115,463	2,929,532	930,689	725,837	146,712	1,733,494	58,722	15,773
Noncorporate businesses, total.....	2,357,190	38,201,741	7,134,837	1,700,518	378,101	381,741	50,120	715,282	25,078	2,859
Sole proprietorships.....	2,185,196	27,095,434	5,356,790	1,205,695	267,996	290,879	33,402	478,174	3,879	2,775
Partnerships.....	171,994	11,106,307	1,778,047	494,823	110,105	90,862	16,725	237,108	22,099	84
Corporations.....	163,766	30,018,042	15,980,626	1,229,014	552,588	344,090	96,585	1,018,212	32,744	12,914
<u>Hotels, Rooming Houses, Camps, and Other Lodging Places</u>										
All businesses, total.....	154,895	5,131,958	1,608,148	312,128	314,550	180,003	13,167	325,429	4,651	1,509
Noncorporate businesses, total.....	140,385	2,154,538	417,616	97,829	146,422	85,760	2,303	130,310	2,082	-
Sole proprietorships.....	125,056	1,472,435	307,009	53,771	95,817	60,148	810	85,760	577	-
Partnerships.....	15,329	682,103	110,607	44,058	50,605	25,616	1,493	44,543	1,505	-
Corporations.....	14,510	2,977,420	1,190,532	214,299	168,128	94,239	10,804	195,119	2,569	1,509
<u>Personal Services</u>										
All businesses, total.....	587,118	9,582,862	3,229,701	530,811	93,516	136,954	20,334	261,529	4,815	919
Noncorporate businesses, total.....	559,993	5,736,488	1,276,448	364,647	58,202	84,999	8,106	127,859	2,929	510
Sole proprietorships.....	523,291	4,548,432	998,654	303,952	45,864	66,944	4,759	96,802	1,443	910
Partnerships.....	36,702	1,188,056	277,794	60,695	12,338	18,055	3,347	31,057	1,486	-
Corporations.....	27,125	3,846,374	1,953,253	166,164	35,314	51,955	12,228	133,670	1,886	409
<u>Laundries, laundry services, cleaning and dyeing plants</u>										
All businesses, total.....	121,023	4,561,464	1,838,553	215,200	59,728	85,833	6,573	147,830	3,894	473
Noncorporate businesses, total.....	105,858	2,000,921	457,381	121,582	35,314	47,202	1,585	52,874	2,291	114
Sole proprietorships.....	90,950	1,437,765	323,876	93,166	26,340	35,400	842	36,886	1,047	114
Partnerships.....	14,908	563,156	133,505	28,416	8,974	11,802	603	15,988	1,244	-
Corporations.....	15,165	3,560,543	1,381,172	93,618	24,414	38,631	5,088	94,956	1,603	359

CORPORATE AND NONCORPORATE BUSINESSES

Table 1 .—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

Selected industry and type of business organization	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Rent paid (Thousand dollars)	Interest paid (Thousand dollars)	Repairs (Thousand dollars)	Bad debts (Thousand dollars)	Taxes paid (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<u>SERVICES—Continued</u>										
<u>Personal Services—Continued</u>										
<u>Beauty and barber shops and miscellaneous personal services</u>										
All businesses, total.....	466,095	5,021,398	1,391,148	315,611	33,788	51,121	13,761	113,699	921	446
Noncorporate businesses, total.....	454,135	3,735,567	819,667	243,065	22,888	37,797	6,621	74,985	638	396
Sole proprietorships.....	432,341	3,110,667	674,778	210,786	19,564	31,544	3,917	59,916	396	396
Partnerships.....	21,794	624,900	144,289	32,279	3,364	6,253	2,704	15,069	242	-
Corporations.....	11,960	1,285,831	572,081	72,546	10,900	13,324	7,140	38,714	283	50
<u>Business Services</u>										
All businesses, total.....	297,052	13,695,779	7,272,011	328,984	132,137	104,009	43,185	259,860	5,261	608
Noncorporate businesses, total.....	252,699	3,109,407	806,036	102,930	22,498	42,168	9,300	44,074	409	182
Sole proprietorships.....	235,528	2,353,948	570,778	82,533	15,904	31,790	7,240	30,689	271	158
Partnerships.....	17,171	755,459	235,258	20,397	6,594	10,378	2,060	13,385	138	24
Corporations.....	44,353	10,586,372	6,465,975	226,054	109,639	61,841	33,885	225,786	4,852	426
<u>Automobile and Other Repair Services</u>										
All businesses, total.....	401,112	8,785,882	4,476,399	343,794	126,170	83,851	26,837	216,220	1,153	486
Noncorporate businesses, total.....	375,677	5,509,579	2,801,180	168,140	38,191	48,834	15,541	105,577	237	16
Sole proprietorships.....	345,959	4,353,353	2,217,931	131,844	28,333	39,795	11,923	80,364	169	11
Partnerships.....	29,718	1,156,226	583,249	36,296	9,858	9,039	3,618	25,213	68	5
Corporations.....	25,435	3,276,303	1,675,219	175,654	81,979	35,017	11,296	110,643	916	470
<u>Automobile parking, repair, and services</u>										
All businesses, total.....	182,336	6,068,189	3,089,802	277,641	105,586	64,438	18,895	163,773	1,035	483
Noncorporate businesses, total.....	164,424	3,649,230	1,972,559	118,578	27,772	32,648	9,873	75,171	154	13
Sole proprietorships.....	145,081	2,778,710	1,515,935	88,762	19,273	25,051	7,897	55,938	92	11
Partnerships.....	19,343	870,520	456,624	29,816	8,499	6,997	1,976	19,233	62	2
Corporations.....	17,912	2,418,959	1,117,243	159,023	77,814	32,390	9,022	88,602	881	470
<u>Repair services, except automobile</u>										
All businesses, total.....	218,776	2,717,693	1,386,597	66,193	14,584	19,413	7,942	52,447	118	3
Noncorporate businesses, total.....	211,253	1,860,349	828,621	49,562	10,419	16,786	5,668	30,406	83	3
Sole proprietorships.....	200,878	1,574,643	701,996	43,082	9,060	14,744	4,026	24,426	77	-
Partnerships.....	10,375	285,706	126,625	6,480	1,359	2,042	1,642	5,980	6	3
Corporations.....	7,523	857,344	557,976	16,631	4,165	2,627	2,274	22,041	35	-
<u>Amusement and Recreation Services, Including Motion Pictures</u>										
All businesses, total.....	159,633	6,919,311	2,756,547	387,624	147,897	104,600	11,896	299,664	39,230	5,629
Noncorporate businesses, total.....	132,480	1,986,448	475,082	111,854	30,374	31,914	1,105	61,900	17,988	16
Sole proprietorships.....	118,671	1,299,330	293,633	74,671	18,661	22,812	612	37,563	231	16
Partnerships.....	13,809	687,118	181,449	37,183	11,713	9,102	493	24,337	17,757	-
Corporations.....	27,153	4,932,863	2,281,465	275,770	117,523	72,686	10,791	237,764	21,242	5,613
<u>Medical Services</u>										
All businesses, total.....	420,116	12,720,455	1,531,663	572,527	75,091	72,545	16,714	191,222	1,710	981
Noncorporate businesses, total.....	413,252	11,239,048	753,024	480,037	53,959	58,268	6,641	140,104	1,192	958
Sole proprietorships.....	393,421	8,881,126	627,348	369,157	45,170	48,555	4,437	103,814	912	941
Partnerships.....	19,831	2,357,922	125,676	111,480	8,789	9,713	2,204	36,290	280	17
Corporations.....	6,864	1,481,407	778,639	91,890	21,132	14,277	10,073	51,118	518	23
<u>Educational Services</u>										
All businesses, total.....	91,107	669,456	151,818	32,875	6,101	9,929	1,751	14,922	209	13
Noncorporate businesses, total.....	88,131	333,378	25,979	18,045	3,898	5,945	217	5,699	83	13
Sole proprietorships.....	86,633	302,846	23,348	16,564	3,395	5,311	130	4,753	59	13
Partnerships.....	1,498	30,532	2,631	1,481	503	634	87	946	24	-
Corporations.....	2,976	336,078	125,839	14,830	2,203	3,984	1,534	9,223	126	-
<u>Legal Services</u>										
All businesses, total.....	145,445	4,564,895	187,007	223,756	10,362	11,812	3,113	47,599	618	694
Noncorporate businesses, total.....	145,351	4,444,160	115,933	219,948	10,338	11,791	3,113	45,616	618	694
Sole proprietorships.....	122,528	1,985,537	62,460	97,342	6,121	6,731	1,576	15,890	98	668
Partnerships.....	22,823	2,458,563	53,473	122,606	4,217	5,060	1,537	29,726	520	26
Corporations.....	94	120,795	71,074	3,808	24	21	-	1,983	-	-
<u>Other Services</u>										
All businesses, total.....	264,478	6,149,185	1,902,169	197,033	30,865	22,134	9,715	117,049	1,075	4,934
Noncorporate businesses, total.....	249,222	3,688,755	463,539	136,488	14,219	12,058	3,801	54,143	440	470
Sole proprietorships.....	234,109	1,898,427	255,629	75,861	8,731	8,793	1,915	22,532	119	458
Partnerships.....	15,113	1,790,328	207,910	60,627	5,488	3,265	1,886	31,611	321	12
Corporations.....	15,256	2,460,430	1,438,630	60,545	16,646	10,076	5,914	62,906	635	4,464
<u>NATURE OF BUSINESS NOT ALLOCABLE</u>										
All businesses, total.....	58,353	556,430	288,026	10,909	8,601	8,254	2,614	12,057	173	849
Noncorporate businesses, total.....	50,447	440,981	221,714	7,298	5,058	7,019	647	7,779	20	849
Sole proprietorships.....	49,268	431,179	220,287	7,286	4,000	7,018	627	7,756	20	849
Partnerships.....	1,179	9,802	1,427	12	1,058	1	20	23	-	-
Corporations.....	7,906	115,449	66,312	3,611	3,543	1,235	1,967	4,278	153	-

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial groups.....	9,135,954	181,551,305	7,338,432	23,770,528	1,738,611	16,713,479	7,074,465	160,069,199	5,484,179	27,435,631	1,411,190	9,006,841
Agriculture, forestry, and fisheries.....	3,338,081	30,049,957	3,268,940	3,048,031	162,995	1,171,696	2,213,676	23,596,596	2,222,997	5,007,660	64,123	766,830
Farms.....	3,208,089	28,284,962	3,175,363	2,749,034	94,812	1,131,546	2,104,648	21,956,123	2,152,220	4,662,543	57,895	744,674
Field crop farms.....	1,171,303	9,489,132	1,219,866	1,915,675	16,743	134,509	891,165	8,237,571	946,276	2,286,472	13,426	117,363
Fruit, tree nut, and vegetable farms.....	144,065	1,405,935	142,200	122,617	1,245	16,859	85,957	1,111,871	86,602	254,127	881	9,432
Livestock farms.....	1,652,132	16,363,916	1,686,029	752,001	65,161	880,086	1,023,355	11,824,199	1,067,598	1,952,216	37,755	557,853
Farms, not elsewhere classified.....	240,409	1,025,979	127,328	140,659	11,663	106,092	109,231	776,482	51,744	173,828	5,333	60,086
Agricultural services and hunting and trapping.....	94,496	1,545,068	75,246	249,359	7,490	38,970	76,500	1,441,798	57,761	285,582	5,717	21,634
Offices of veterinarians and animal hospitals.....	9,676	273,330	13,077	98,902	1,475	1,943	9,298	272,613	12,944	93,374	1,441	1,927
Agricultural services and hunting and trapping, not elsewhere classified.....	84,820	1,271,738	62,169	150,457	6,015	37,027	67,202	1,169,185	44,817	186,208	4,276	19,707
Forestry and forestry services.....	8,662	55,509	4,327	3,995	(2)	(2)	5,674	47,935	3,066	8,739	(2)	(2)
Fisheries.....	26,834	164,418	14,004	45,643	(2)	(2)	21,854	150,740	10,010	50,736	(2)	(2)
Mining.....	34,438	1,048,761	90,292	19,875	1,167	4,407	21,167	612,570	40,352	111,250	883	2,565
Crude petroleum, natural gas, and natural gas liquids and services.....	24,720	769,291	73,391	125,481	533	1,883	14,855	393,565	28,326	85,461	421	953
Other mining.....	9,718	279,470	16,901	15,606	634	2,524	6,312	219,005	12,032	25,789	462	1,612
Contract construction.....	691,613	16,344,887	464,537	2,170,954	89,428	505,223	632,049	14,739,090	390,613	2,341,020	77,985	415,422
General contractors.....	115,238	6,783,114	171,187	472,145	13,068	251,828	99,286	5,696,326	136,402	576,603	10,403	188,345
Special trade contractors.....	554,120	9,184,009	278,067	1,643,945	75,149	249,790	513,954	8,695,826	241,173	1,766,200	66,606	224,186
Plumbing, heating, and air conditioning.....	65,219	2,148,166	40,869	267,650	30,117	99,343	58,582	1,997,288	36,303	283,552	27,025	91,605
Electrical work.....	41,447	1,051,836	20,873	156,865	17,777	70,811	37,040	1,006,961	19,203	158,501	15,489	65,725
Special trade contractors, not elsewhere classified.....	439,076	5,891,749	212,478	1,204,494	26,613	78,796	410,722	5,606,594	182,281	1,241,749	23,450	66,016
Special trade contractors not allocable.....	8,378	92,258	3,847	20,936	(2)	(2)	7,610	85,083	3,386	22,398	(2)	(2)
Contractors not allocable.....	22,255	377,764	15,283	54,864	1,211	3,605	18,809	346,844	12,438	58,817	976	2,891
Manufacturing.....	187,398	6,369,127	238,098	677,601	69,710	363,667	152,282	5,778,576	200,668	765,628	55,586	314,146
Food and kindred products.....	15,048	1,058,337	26,248	53,350	6,887	36,261	12,709	860,715	19,622	71,088	5,727	28,776
Textile mill products.....	1,392	60,310	2,354	7,369	775	5,071	1,292	59,153	2,301	7,604	(2)	(2)
Apparel and other fabricated textile products.....	8,927	492,546	8,150	44,356	4,314	23,425	7,961	462,920	6,994	49,571	3,658	19,172
Lumber and wood products, except furniture	49,839	1,299,739	80,200	130,469	6,976	60,987	43,079	1,205,822	70,868	141,593	5,585	51,801
Furniture and fixtures.....	10,139	335,613	6,685	27,285	5,381	29,210	8,447	319,631	5,726	29,988	4,637	27,851
Printing, publishing, and allied industries	28,473	714,569	28,725	112,640	11,427	21,513	23,236	673,556	26,052	125,716	9,977	18,676
Chemicals and allied products.....	2,874	125,838	2,778	10,180	1,731	12,628	1,778	116,710	2,199	12,354	1,051	10,257
Leather and leather products.....	1,184	46,193	921	4,795	737	4,532	(2)	(2)	(2)	(2)	(2)	(2)
Stone, clay, and glass products.....	5,639	228,867	12,860	21,618	3,397	14,414	4,233	212,455	10,505	26,073	2,571	12,716
Primary metal industries.....	1,144	86,065	2,679	9,046	421	3,933	1,039	61,730	1,499	9,924	(2)	(2)
Fabricated metal products, except machinery and transportation equipment.....	7,822	358,897	10,120	52,455	4,008	24,340	6,641	342,947	9,364	53,785	3,348	22,739
Machinery, except electric.....	22,547	651,675	31,896	99,491	7,862	35,887	17,597	592,065	25,403	112,667	6,410	33,883
Electrical machinery, equipment, and supplies.....	2,459	90,695	2,681	7,564	1,520	8,203	1,162	87,435	2,141	9,786	876	7,825
Transportation equipment.....	2,973	129,258	3,004	8,150	1,138	19,272	2,210	126,999	2,366	10,451	923	17,106
Manufacturing industries, not elsewhere classified.....	23,769	644,371	16,744	82,555	12,274	60,289	17,943	583,364	13,823	92,080	8,944	48,720
Manufacturing not allocable.....	3,169	46,154	2,053	6,278	862	3,702	1,151	39,475	1,210	7,375	288	2,695
Transportation, communication, electric, gas, and sanitary services.....	307,103	4,969,278	499,867	694,347	6,988	29,724	250,934	4,135,554	381,393	796,612	4,480	14,897
Transportation.....	290,745	4,710,805	476,008	640,270	6,183	26,947	236,830	3,891,711	366,205	729,144	4,011	12,607
Motor freight transportation and warehousing, terminals, and related services	213,704	3,831,335	402,826	488,322	4,068	13,475	171,951	3,225,715	310,134	558,415	2,762	9,883
Other transportation.....	77,041	879,470	73,182	151,948	2,115	13,472	64,879	665,996	50,071	170,729	1,249	2,724
Communication, electric, gas, and sanitary services.....	16,358	258,473	23,859	54,077	805	2,777	14,104	243,343	21,188	57,468	(2)	(2)
Wholesale and retail trade.....	1,836,746	89,775,198	1,229,788	5,807,485	1,166,953	8,076,613	1,483,457	80,571,901	1,026,317	6,445,488	956,937	7,032,552
Wholesale trade.....	324,392	17,916,959	229,568	1,518,269	98,844	997,218	275,340	16,702,226	202,375	1,610,665	80,521	889,349
Motor vehicles and automotive equipment	12,587	761,413	10,202	60,786	8,435	103,191	11,053	749,788	9,666	62,227	7,717	101,856
Drugs, chemicals, and paints.....	6,731	197,059	2,480	23,101	2,776	18,479	4,942	187,759	2,104	24,852	2,234	16,534
Dry goods and apparel.....	14,731	548,389	6,564	89,436	3,886	47,661	13,663	537,458	6,011	91,525	3,645	43,612
Groceries and related products.....	47,338	4,849,338	40,437	211,409	15,215	95,919	42,103	4,489,152	35,886	223,094	13,440	87,361
Farm products—raw materials.....	16,874	2,431,753	18,219	48,561	4,828	119,388	13,566	2,212,128	15,577	57,441	3,765	97,361
Electrical goods.....	7,657	402,051	5,234	42,944	3,605	48,951	6,169	385,547	4,893	45,275	2,759	46,060
Hardware, and plumbing and heating equipment and supplies.....	7,006	384,485	4,736	50,323	3,423	49,440	6,487	377,658	4,419	50,839	3,113	47,322
Machinery, equipment, and supplies.....	24,860	1,124,845	17,941	128,754	10,644	111,828	20,253	1,070,938	15,545	137,655	8,393	104,132
Alcoholic beverages.....	3,839	817,604	7,046	35,861	3,170	39,220	3,300	759,272	6,524	36,377	2,665	35,283
Lumber and construction materials.....	10,390	649,085	13,152	49,181	1,742	35,224	8,806	588,048	8,787	58,731	1,499	32,616
Wholesale trade, not elsewhere classified	138,821	5,154,586	90,791	599,112	37,326	304,332	116,578	4,792,506	81,516	637,565	29,221	256,055
Wholesale trade not allocable.....	33,558	596,351	12,766	178,801	3,794	23,585	29,020	551,972	11,447	184,584	2,670	19,240
Retail trade.....	1,471,400	69,200,711	956,677	4,121,256	1,039,490	6,817,014	1,176,295	61,476,755	782,718	4,650,897	853,498	5,916,642
Building materials, hardware, and farm equipment.....	57,606	3,720,557	54,133	200,480	48,397	889,879	43,546	3,246,299	43,241	238,509	37,682	744,496
Building materials dealers.....	21,615	1,325,656	23,005	78,570	15,618	202,340	15,515	1,124,764	17,505	94,137	11,399	159,308
Hardware stores.....	24,804	1,125,681	17,382	86,123	22,705	345,153	20,221	1,036,809	15,023	95,312	19,002	312,821
Farm equipment dealers.....	11,187	1,269,220	13,746	35,787	10,074	342,386	7,810	1,084,726	10,713	49,066	7,281	272,367
General merchandise stores.....	148,732	3,324,792	66,676	252,146	78,230	532,530	116,862	2,998,853	52,425	284,264	50,462	463,577
Food stores.....	278,228	15,673,363	177,208	739,705	219,504	895,313	234,532	14,012,649	153,753	811,207	189,000	787,135
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	233,610	14,505,808	151,117	630,979	194,308	856,614	196,641	12,920,099	133,409	692,332	167,502	751,935
Retail bakeries.....	12,276	386,993	9,766	40,693	6,904	10,573	9,033	373,541	8,401	43,472	5,846	7,814
Other food stores.....	32,342	780,512	16,325	68,033	18,292	29,666	27,318	739,009	13,943	75,493	15,658	27,386
Automotive dealers and gasoline service stations.....	272,458	20,947,293	149,996	826,424	213,736	1,379,996	216,925	18,539,759	125,807	934,545	177,740	1,197,960
Automobile and truck dealers.....	42,963	6,808,756	26,919	157,387	29,114	659,269	30,871	5,797,965	21,724	190,137	21,916	569,645
Gasoline service stations.....	201,641	12,581,518	99,380	570,432	160,920	440,059	164,836	11,360,172	85,277	629,171	137,074	391,143
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	27,854	1,557,019	23,697	98,605	23,702	280,668	21,218	1,381,622	18,806	115,237	18,750	237,172

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Apparel and accessory stores.....	59,403	2,611,133	30,416	227,121	48,041	734,613	48,685	2,386,184	25,633	248,325	40,508	645,648
Furniture, home furnishings, and equipment stores.....	79,784	3,721,076	60,574	291,593	56,374	619,597	65,361	3,291,051	49,861	324,957	47,539	527,673
Eating and drinking places.....	292,141	8,699,564	244,390	663,347	186,563	203,035	226,621	7,432,445	190,016	796,619	149,134	163,560
Drug stores and proprietary stores.....	29,302	2,623,612	34,312	248,455	26,336	481,799	25,758	2,426,954	32,151	262,001	23,569	436,475
Liquor stores.....	23,319	1,778,763	16,603	118,564	21,352	225,441	20,324	1,581,627	13,822	125,563	19,106	193,403
Jewelry stores.....	16,966	521,222	7,428	69,627	14,808	209,968	15,233	505,906	6,777	77,160	13,780	200,788
Sporting goods stores.....	13,005	341,557	6,241	31,326	11,569	85,501	9,626	307,831	5,240	34,587	8,530	75,995
Fuel and ice dealers.....	17,966	843,807	21,438	69,228	6,140	29,822	15,386	779,365	18,977	72,679	5,394	27,437
Antique stores and secondhand stores....	30,588	337,839	8,388	38,549	21,383	77,025	21,595	296,737	6,816	45,696	15,285	61,008
News dealers and cigar stores.....	19,534	388,811	5,348	45,530	4,698	15,956	17,441	355,275	4,301	48,088	4,087	13,657
Florists.....	19,564	529,084	15,331	52,049	11,939	21,006	15,015	470,778	12,758	59,197	9,248	16,466
Retail stores, not elsewhere classified.	98,953	2,862,262	52,501	230,213	63,025	380,355	73,926	2,615,469	43,129	261,747	46,948	330,986
Retail trade not allocable.....	13,851	275,976	5,694	16,899	7,395	35,178	9,459	229,573	4,011	25,663	9,926	30,438
Wholesale and retail trade not allocable..	40,954	2,657,528	43,543	167,960	28,619	262,381	31,822	2,392,920	35,224	183,926	22,918	226,561
Finance, insurance, and real estate.....	506,111	5,467,484	249,432	1,781,505	5,477	102,373	412,396	5,033,077	190,602	1,922,059	4,073	75,395
Banks and trust companies; and insurance, holding, and other investment companies..	945	10,455	651	2,834	-	-	(2)	(2)	(2)	(2)	-	-
Credit agencies other than banks.....	5,125	88,754	2,527	29,715	(2)	(2)	4,314	84,466	2,262	34,080	(2)	(2)
Security and commodity brokers, dealers, exchanges, and services.....	18,438	377,758	6,098	75,444	86	4,453	15,033	337,073	5,014	83,363	(2)	(2)
Insurance agents, brokers, and service....	168,376	1,878,305	61,917	762,926	678	774	149,611	1,786,168	54,397	780,601	(2)	(2)
Real estate.....	313,227	3,112,212	178,239	910,586	4,505	94,054	242,732	2,817,386	128,597	1,019,439	3,450	71,210
Real estate operators (except developers) and lessors of buildings.....	22,451	213,525	44,089	13,895	(2)	(2)	12,446	145,268	24,872	33,929	(2)	(2)
Lessors of real property other than buildings.....	63,367	197,379	31,858	55,085	279	1,777	43,887	171,968	19,255	72,372	(2)	(2)
Agents, brokers, and managers.....	175,805	1,458,794	71,390	592,731	1,263	21,459	142,014	1,370,245	60,163	629,955	878	5,811
Combinations of real estate, insurance, loans, and law offices.....	32,338	428,339	17,141	174,780	(2)	(2)	28,911	409,385	14,182	180,829	(2)	(2)
Other real estate.....	19,266	814,175	13,761	91,885	2,379	58,219	15,474	720,520	10,125	102,354	1,924	52,156
Services.....	2,185,196	27,095,434	1,276,880	9,528,995	289,639	431,902	1,874,384	25,222,511	1,016,149	9,971,311	241,893	364,375
Hotels, rooming houses, camps and other lodging places.....	125,056	1,472,435	207,636	104,733	10,051	12,067	81,201	1,101,214	129,889	199,119	6,200	8,352
Hotels, tourist courts, and motels.....	52,133	979,298	136,057	63,157	5,883	7,611	33,106	728,675	88,257	120,701	4,038	5,794
Hotels.....	14,991	323,718	27,253	8,854	2,869	3,591	9,490	204,353	13,954	30,307	1,913	2,851
Tourist courts and motels.....	37,142	655,580	108,804	54,303	3,014	4,020	23,616	524,140	74,303	90,394	2,125	2,943
Lodging places, except hotels, tourist courts, and motels.....	72,923	493,137	70,979	41,576	4,168	4,456	48,095	372,539	41,632	78,418	2,162	2,558
Personal services.....	523,291	4,548,432	262,470	1,169,155	94,869	82,630	464,293	4,189,452	204,048	1,230,213	84,755	75,501
Laundries, laundry services, cleaning and dyeing plants.....	90,950	1,437,765	133,718	185,878	8,811	6,360	70,449	1,219,010	87,812	223,352	6,829	5,676
Photographic studios, including commercial photography.....	31,724	329,083	16,320	64,412	10,823	13,945	23,543	292,378	12,990	72,387	8,927	13,323
Beauty and barber shops.....	310,053	1,914,129	61,860	686,820	53,270	14,653	286,007	1,835,171	55,499	698,028	48,283	11,340
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	25,314	181,435	4,946	52,701	11,841	16,690	24,339	178,983	4,849	53,442	11,404	16,386
Funeral service and crematories.....	14,294	560,774	40,786	123,677	7,112	29,043	12,673	545,842	38,676	125,469	6,604	27,599
Personal services, not elsewhere classified.....	50,956	125,246	4,840	55,667	3,012	1,939	47,282	118,068	4,222	57,535	2,708	1,177
Business services.....	235,528	2,353,948	95,591	643,398	13,217	24,577	204,997	2,050,681	76,316	686,906	10,279	15,125
Advertising.....	15,461	366,915	7,770	63,261	1,188	1,017	13,364	354,016	6,145	67,352	1,047	836
Services to dwellings and other buildings	36,202	274,525	12,718	87,034	1,522	794	33,667	262,932	11,328	89,440	1,320	791
Miscellaneous business services.....	183,865	1,712,508	75,103	493,103	10,507	22,766	157,966	1,433,733	58,843	530,114	7,912	13,498
Automobile and other repair services.....	345,959	4,353,353	148,012	763,465	139,046	239,601	288,796	4,010,083	123,712	810,110	113,542	202,036
Automobile parking, repair, and services	145,081	2,778,710	86,084	384,437	53,763	128,462	124,621	2,532,664	71,577	409,947	46,945	109,244
Automobile parking.....	4,600	52,183	615	13,932	(2)	(2)	4,377	50,225	445	14,178	(2)	(2)
Automobile repair shops.....	127,019	2,512,875	63,505	341,806	52,019	124,587	110,486	2,297,782	54,922	361,683	45,606	107,050
Automobile services except repair, including automobile rental without drivers.....	13,462	213,652	21,964	28,699	1,698	3,850	9,758	184,657	16,210	34,086	1,293	2,169
Repair services, except automobile.....	200,878	1,574,643	61,928	379,028	85,283	111,139	164,175	1,477,419	52,135	400,163	66,597	92,792
Motion pictures.....	7,573	206,198	9,101	13,595	799	1,141	4,177	108,679	3,734	23,450	(2)	(2)
Motion picture production, distribution, and related services.....	3,386	62,945	1,721	11,543	(2)	(2)	2,300	54,318	1,238	14,997	(2)	(2)
Motion picture theaters.....	4,187	143,253	7,380	2,052	(2)	(2)	1,877	54,361	2,496	8,453	(2)	(2)
Amusement and recreation services, except motion pictures.....	111,098	1,093,132	104,991	112,163	12,151	24,344	73,895	895,941	58,187	210,777	9,308	19,528
Bowling alleys and billiard and pool parlors.....	9,986	201,358	28,931	12,474	4,187	2,648	7,830	143,848	12,285	23,069	3,338	1,828
Amusement and recreation services, except motion pictures, bowling alleys, and billiard and pool parlors.....	101,112	891,774	76,060	99,689	7,964	21,696	66,065	752,093	45,902	187,708	5,970	17,700
Medical services.....	393,421	8,881,126	307,584	4,777,462	11,211	14,144	373,355	8,810,338	298,117	4,802,790	10,631	13,874
Offices of physicians and surgeons.....	151,225	5,010,993	172,996	2,970,482	2,066	2,378	142,523	4,991,539	169,210	2,982,701	2,063	2,374
Offices of dentists and dental surgeons.	79,777	2,185,939	71,055	1,113,798	1,690	760	77,018	2,176,028	69,128	1,116,635	1,690	760
Medical and dental laboratories.....	9,496	213,268	5,975	61,721	2,092	2,277	8,606	208,131	5,547	62,120	1,955	2,204
Other medical and health services.....	152,923	1,470,926	57,558	631,461	5,363	8,729	145,208	1,434,640	54,232	641,334	4,923	8,546
Educational services.....	86,633	302,846	23,112	102,663	2,524	2,066	76,770	267,447	16,066	114,782	2,111	1,861
Legal services.....	122,528	1,985,537	57,096	1,073,668	(2)	(2)	111,622	1,958,978	52,314	1,089,517	(2)	(2)
Engineering and architectural services....	48,028	758,621	19,013	246,247	1,150	4,444	40,806	734,977	16,865	254,369	(2)	(2)
Accounting, auditing, and bookkeeping services.....	102,431	652,188	27,786	325,191	1,119	576	94,868	639,327	25,820	330,204	1,086	434
Other services.....	83,650	487,618	15,088	197,255	3,131	26,077	59,604	455,394	11,081	219,074	2,277	22,200
Nature of business not allocable.....	49,268	431,179	20,598	71,485	6,254	27,874	34,120	385,824	15,688	84,663	5,330	20,659

¹Net loss exceeds net profit.²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 3. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries							Contract construction				Manufacturing			
		Total	Farms			Livestock farms	Farms, not elsewhere classified	Other agriculture, forestry, and fisheries	Mining	Total	General contractors	Special trade contractors	Contractors not allocable	T total	Food and kindred products	Apparel and other fabricated textile products
			Field crop farms	Fruit, tree nut, and vegetable farms	Farms											
(1)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NUMBER OF BUSINESSES																
Businesses with and without net profit.....	9,135,954	3,336,081	3,208,689	1,171,803	1,652,312	246,409	129,992	34,438	691,613	115,238	594,120	22,255	187,398	15,648	187,398	15,648
Businesses with net profit.....	7,074,465	2,213,476	2,109,448	891,105	1,023,355	169,231	106,028	21,167	632,049	90,286	513,954	18,869	152,282	12,709	152,282	12,709
Businesses without net profit.....	2,661,489	1,124,405	1,098,441	286,198	628,957	131,178	23,964	13,271	594,564	15,952	40,166	3,446	35,116	2,939	35,116	2,939
BUSINESSES WITH AND WITHOUT NET PROFIT																
Business receipts.....	181,551,365	36,049,957	28,284,962	9,489,132	1,465,935	16,363,916	1,025,979	1,764,999	16,344,887	6,783,114	9,185,000	377,764	6,369,127	1,058,337	6,369,127	1,058,337
Business deductions, total.....	157,787,777	27,001,926	25,535,928	7,973,457	1,283,918	15,611,915	1,066,638	1,465,998	1,058,636	34,173,933	7,544,064	322,400	5,661,526	1,064,487	5,661,526	1,064,487
Cost of goods sold, total.....	106,411,371	18,150,466	17,113,756	4,889,287	875,362	11,336,963	712,201	736,824	245,771	9,384,841	4,949,284	260,343	3,684,212	760,293	3,684,212	760,293
Inventory, beginning-of-year.....	10,582,485	1,241,347	1,048,647	112,561	111,168	824,763	160,155	192,700	4,520	238,586	2,695,528	725	319,345	32,160	319,345	32,160
Merchandise purchased.....	75,679,366	4,998,366	4,275,096	457,353	311,426	3,622,493	323,264	323,264	55,648	1,401,435	2,075,266	57,618	2,069,738	624,886	2,069,738	624,886
Labor.....	8,133,182	2,137,339	2,027,351	781,635	329,760	778,639	137,369	166,888	54,498	3,174,239	1,422,885	28,571	1,422,885	44,555	1,422,885	44,555
Materials and supplies.....	5,415,326	670,869	633,868	186,162	64,201	314,532	34,973	77,001	2,359,104	1,233,766	1,687,714	48,571	1,233,766	86,006	1,233,766	86,006
Other costs.....	17,316,491	10,677,381	10,640,339	3,092,085	181,162	64,201	382,966	77,001	1,623,257	1,247,878	3,671,514	37,174	317,190	31,704	317,190	31,704
Less: Inventory, end-of-year.....	16,713,479	1,171,696	1,131,546	3,092,085	10,859	886,086	166,692	46,150	1,623,257	1,247,878	3,671,514	37,174	317,190	31,704	317,190	31,704
Depreciation.....	7,338,432	3,268,946	3,175,363	1,219,806	142,206	1,686,029	127,328	93,377	96,292	464,537	278,067	15,283	238,098	26,248	238,098	26,248
Taxes.....	3,472,292	1,059,275	1,032,805	371,478	63,305	489,184	26,470	32,955	265,768	97,554	162,299	5,915	126,697	11,637	126,697	11,637
Rent.....	3,866,323	726,029	706,128	286,317	33,993	369,168	17,550	12,087	88,416	62,349	62,349	2,307	60,781	6,000	60,781	6,000
Repairs.....	2,926,908	1,506,663	1,448,363	601,142	66,364	729,970	50,947	52,360	211,115	209,834	104,046	4,585	98,633	12,604	98,633	12,604
Salaries and wages.....	11,816,196	1,752,786	1,648,948	644,444	561	582	3,761	167,838	1,420,485	521,527	861,775	37,183	550,746	74,099	550,746	74,099
Insurance.....	1,946,390	494,345	466,668	194,164	26,276	225,011	20,617	27,277	16,061	229,947	89,264	6,701	77,206	8,781	77,206	8,781
Legal and professional fees.....	1,467,371	300,300	290,300	107,300	33	274	2,964	3,964	37,968	16,791	19,636	1,481	19,636	1,858	19,636	1,858
Commissions.....	728,630	169,893	167,893	129	129	144	144	5,376	43,089	23,912	17,916	1,261	37,665	1,815	37,665	1,815
Amortization.....	12,315	893	815	129	129	144	144	38	327	83	244	412	412	128	412	128
Retirement plans, etc.....	12,171	547	534	129	129	144	144	13	33	893	2,400	13	593	128	593	128
Interest.....	1,983,328	1,012,944	997,285	338,671	49,408	572,755	36,451	15,659	21,604	107,726	63,839	2,708	41,377	5,166	41,377	5,166
Bad debt.....	282,381	2,328	(1)	-	-	76	(1)	2,324	894	28,902	12,344	444	13,357	2,181	13,357	2,181
Casualty losses.....	65,146	2,465	122	-	-	76	27	2,324	894	28,902	12,344	(1)	7,016	6,079	7,016	6,079
Depletion.....	119,466	624	586	159	-	391	40	101,526	1,146	322	331	44	331	30	331	30
Other business deductions.....	6,075,664	2,887,744	2,887,744	72,204	26,407	141,389	43,749	313,795	384,408	1,874,942	940,385	69,631	698,843	88,704	698,843	88,704
Gross profit (less loss).....	75,129,934	11,899,457	10,871,207	4,999,845	536,633	5,026,951	313,778	1,268,150	862,096	6,936,046	2,537,720	177,641	2,659,915	298,084	2,659,915	298,084
Net profit (less loss).....	23,776,528	3,048,631	2,747,034	1,915,675	122,017	753,001	246,659	298,997	29,875	2,176,934	472,145	54,894	677,601	53,596	677,601	53,596
BUSINESSES WITH NET PROFIT																
Business receipts.....	166,669,199	23,596,596	21,956,123	8,237,571	1,111,871	11,824,199	776,482	1,646,473	1,124,570	14,739,606	5,696,326	346,344	5,778,576	864,715	5,778,576	864,715
Business deductions, total.....	132,633,568	18,582,996	17,287,580	5,957,199	857,744	9,871,983	644,654	1,295,816	501,320	12,392,076	6,989,726	288,127	5,012,948	789,627	5,012,948	789,627
Cost of goods sold, total.....	96,913,498	12,475,535	11,796,570	3,598,116	646,625	7,191,936	433,969	684,465	124,595	8,534,603	3,729,261	181,298	3,296,902	607,146	3,296,902	607,146
Inventory, beginning-of-year.....	8,737,434	828,822	653,556	94,304	81,843	499,488	50,942	176,266	2,463	3,537,972	1,715,372	24,468	2,191,910	24,468	2,191,910	24,468
Merchandise purchased.....	66,321,218	2,968,424	2,699,189	376,068	24,076	2,181,430	117,613	296,225	29,700	2,857,174	882,372	45,055	1,863,094	502,686	1,863,094	502,686
Labor.....	6,806,287	1,465,572	1,366,550	616,721	234,244	437,697	98,862	87,888	28,578	2,072,955	686,555	52,959	824,185	371,542	824,185	371,542
Materials and supplies.....	4,730,386	484,773	418,863	141,305	45,951	207,086	23,921	71,910	15,556	2,138,328	1,027,955	47,244	357,318	371,542	357,318	371,542
Other costs.....	13,125,014	7,467,074	7,397,086	2,453,021	36,943	4,423,482	213,940	56,923	1,483,596	1,113,139	1,334,944	36,458	1,113,139	26,604	1,113,139	26,604
Less: Inventory, end-of-year.....	9,606,841	766,836	747,674	177,403	4,332	557,853	22,156	4,352	2,565	3,154,422	1,881,345	2,811	314,146	28,776	314,146	28,776
Depreciation.....	5,486,179	2,222,997	2,152,220	947,276	86,642	1,067,598	51,746	76,777	4,352	3,154,422	1,881,345	2,811	314,146	28,776	314,146	28,776
Taxes.....	2,799,479	756,567	728,640	296,544	38,491	364,689	28,261	22,527	16,338	226,088	71,942	5,504	110,544	10,603	110,544	10,603
Rent.....	3,207,375	544,573	523,382	231,155	31,168	226,069	11,168	11,191	6,678	76,175	36,225	1,667	78,343	5,189	78,343	5,189
Repairs.....	2,196,018	1,053,320	1,046,427	473,283	43,189	467,652	25,103	15,711	106,744	617,067	891,605	3,812	884,072	10,046	884,072	10,046
Salaries and wages.....	16,273,130	1,564,643	1,444,444	460,444	533	237	2,230	151,063	72,449	1,164,617	318,872	34,654	490,868	60,844	490,868	60,844
Insurance.....	1,567,828	349,493	329,485	154,413	17,396	143,791	11,921	23,368	10,946	1,937,770	634,235	6,047	671,148	7,185	671,148	7,185
Legal and professional fees.....	426,514	3,308	334	(1)	32	215	103	3,174	3,365	32,566	13,387	1,312	16,162	1,766	16,162	1,766
Commissions.....	654,752	4,290	4,290	146	146	283	60	4,184	7,245	33,982	17,624	207	33,982	1,766	33,982	1,766
Amortization.....	9,388	559	522	140	53	283	37	37	255	83	212	-	287	-	287	-
Retirement plans, etc.....	9,388	559	522	140	53	283	37	37	255	83	212	-	287	-	287	-
Interest.....	1,426,966	622,285	611,772	244,991	24,228	325,690	15,863	11,513	4,963	1,761,307	38,081	2,058	33,036	2,087	33,036	2,087
Bad debt.....	209,752	1,270	(1)	-	-	-	(1)	1,266	342	77,810	3,069	(1)	444	1,000	444	1,000
Casualty losses.....	22,354	573	542	157	-	360	18	471	262	1,290	236	-	699	-	699	-
Depletion.....	5,610	624	586	159	-	391	27	21,026	2,790	2,153	2,153	(1)	7,016	6,079	7,016	6,079
Other business deductions.....	13,486,889	4,387,511	4,387,511	1,1												

SOLE PROPRIETORSHIPS

Table 3. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES — Continued

Item	Manufacturing — Continued				Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade					
	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electric	Other manufacturing	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade			
						Motor freight and warehousing, and related services	Other transportation	Groceries and related products			Farm products — raw materials	Other wholesale trade		
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
NUMBER OF BUSINESSES														
Businesses with and without net profit, total.....	49,839	28,473	22,547	62,564	307,103	290,745	213,704	77,041	16,358	1,836,746	324,392	47,338	16,874	260,180
Businesses with net profit.....	43,079	23,236	17,597	47,700	250,934	236,830	171,951	64,879	14,104	1,483,457	275,340	42,103	13,566	219,671
Businesses without net profit.....	6,760	5,237	4,950	14,864	56,169	53,915	41,753	12,162	2,254	353,289	49,052	5,235	3,308	40,509
BUSINESSES WITH AND WITHOUT NET PROFIT														
Business receipts.....	1,299,739	714,569	651,675	2,152,261	4,969,278	4,710,805	3,831,335	879,470	258,473	89,775,198	17,916,959	4,849,338	2,431,753	10,635,868
Business deductions, total.....	1,169,276	601,929	552,184	1,914,966	4,274,931	4,070,535	3,343,013	727,522	204,396	83,967,713	16,398,690	4,637,929	2,383,192	9,377,569
Cost of goods sold, total.....	586,014	336,988	342,161	1,348,325	915,512	875,614	666,179	269,435	39,898	67,214,690	13,465,276	4,074,260	2,197,718	7,193,298
Inventory, beginning-of-year.....	51,406	19,428	31,720	186,751	37,948	34,914	14,963	19,951	3,034	7,943,454	1,008,615	166,133	114,794	733,688
Merchandise purchased.....	325,663	151,664	126,038	738,118	470,631	458,691	283,938	174,753	12,140	62,011,162	12,231,543	3,801,417	1,945,199	6,484,927
Labor.....	131,293	88,709	130,000	336,184	195,450	142,904	113,960	28,944	16,546	1,427,918	207,380	41,490	6,640	159,250
Materials and supplies.....	42,916	51,192	55,896	178,691	55,875	54,289	42,260	12,089	1,586	827,262	182,938	63,814	7,768	111,356
Other costs.....	89,723	41,508	106,175	166,593	221,132	211,763	164,593	47,170	9,369	3,081,507	832,018	103,325	242,705	485,988
Less: Inventory, end-of-year.....	60,987	21,513	35,887	185,594	29,742	26,947	13,475	13,472	2,777	8,076,613	997,218	95,919	119,388	781,911
Depreciation.....	80,200	28,725	31,896	62,879	499,867	476,008	402,826	73,182	23,859	1,224,788	229,568	40,437	18,219	170,912
Taxes.....	28,769	13,695	14,614	42,248	181,942	173,884	157,483	16,401	8,058	1,220,583	150,776	23,429	5,729	121,618
Rent.....	10,273	17,154	11,465	33,590	81,103	76,514	57,469	19,045	4,589	1,543,885	136,631	23,173	6,064	107,394
Repairs.....	58,637	4,050	5,887	15,966	326,931	316,223	280,844	35,379	10,708	416,519	75,638	18,161	6,639	50,838
Salaries and wages.....	132,086	80,939	59,644	156,736	672,418	623,256	520,378	102,878	49,162	5,389,605	678,962	168,387	26,393	484,382
Insurance.....	21,666	6,722	9,407	26,324	166,934	160,358	130,155	30,203	6,576	566,445	90,985	19,350	5,784	65,851
Legal and professional fees.....	2,597	3,342	2,665	6,852	9,922	8,993	7,314	1,679	929	157,840	27,204	4,415	1,193	21,596
Commissions.....	3,901	5,718	2,432	21,230	30,996	28,863	25,100	3,763	1,233	243,298	126,420	13,639	2,491	116,290
Amortization.....	39	83	29	233	567	567	106	461	-	4,578	708	86	30	592
Retirement plans, etc.....	115	56	56	253	1,165	1,116	975	141	49	2,765	864	265	417	242
Interest.....	10,386	5,071	5,421	13,888	60,896	58,053	50,473	7,580	2,843	354,851	58,821	8,358	8,489	41,974
Bad debts.....	1,342	2,322	2,110	4,655	4,994	4,021	3,027	994	573	153,203	30,387	5,231	500	24,656
Casualty losses.....	179	47	248	386	3,950	3,924	3,772	162	16	32,286	6,800	4,385	147	2,268
Depletion.....	3,765	-	-	136	2,579	2,488	546	91	91	4,749	1,822	(1)	468	1,351
Other business deductions.....	215,361	101,207	65,986	187,265	1,116,455	1,094,970	1,094,970	165,673	55,812	5,432,628	1,317,828	234,410	102,911	980,507
Gross profit (less loss).....	719,725	383,581	309,514	803,936	4,053,766	3,835,191	3,225,156	610,035	218,575	22,560,508	4,451,683	775,078	234,035	3,442,570
Net profit (less loss).....	130,469	112,640	99,491	237,295	694,347	640,270	488,322	151,948	34,077	5,807,485	1,518,269	211,409	48,561	1,258,299
BUSINESSES WITH NET PROFIT														
Business receipts.....	1,205,822	673,556	592,065	1,983,498	4,135,054	3,891,711	3,225,715	665,996	243,343	80,571,901	16,702,226	4,489,152	2,212,128	10,000,946
Business deductions, total.....	1,064,229	547,840	479,398	1,718,505	3,348,442	3,162,567	2,667,300	495,267	185,875	74,126,413	15,091,561	4,266,058	2,154,187	8,671,316
Cost of goods sold, total.....	531,016	309,407	304,961	1,222,969	687,216	649,851	508,580	141,271	37,365	59,764,939	12,446,025	3,759,271	1,996,547	6,696,207
Inventory, beginning-of-year.....	44,798	16,491	29,979	138,794	17,381	14,374	11,503	2,871	3,007	6,772,206	888,792	149,822	95,979	642,991
Merchandise purchased.....	300,348	144,731	116,842	716,186	326,447	310,666	246,317	74,349	9,781	55,518,875	11,371,124	3,497,980	1,758,175	6,114,969
Labor.....	121,321	80,154	114,211	292,822	143,936	125,583	95,711	26,872	16,353	1,243,891	175,347	38,354	6,536	123,457
Materials and supplies.....	40,921	49,849	49,849	154,317	46,052	44,545	33,840	10,705	1,507	727,617	159,242	60,110	5,630	93,502
Other costs.....	75,429	37,487	88,688	161,838	176,297	167,299	138,092	29,198	9,007	2,534,902	400,864	99,366	223,505	417,998
Less: Inventory, end-of-year.....	51,801	18,676	31,883	161,838	14,897	12,607	9,883	2,724	(1)	7,032,552	889,349	87,361	99,278	702,710
Depreciation.....	70,868	26,052	25,403	51,729	381,393	360,205	310,134	50,071	21,188	1,026,317	202,375	35,886	15,577	150,912
Taxes.....	25,928	12,562	12,280	37,562	148,954	141,288	128,330	12,958	7,666	1,058,051	140,657	21,324	5,035	114,298
Rent.....	9,832	14,527	9,209	28,681	59,887	57,010	40,659	16,351	2,877	1,331,992	120,548	21,102	3,316	94,130
Repairs.....	51,909	4,370	3,270	13,369	258,731	249,329	222,305	27,024	9,402	2,349,861	67,955	16,364	6,026	45,625
Salaries and wages.....	140,878	71,895	48,862	138,443	546,472	501,659	419,780	81,879	44,813	4,671,603	635,126	153,789	23,665	457,672
Insurance.....	19,618	6,022	7,874	22,610	135,251	129,057	104,742	24,325	6,184	489,053	80,325	17,028	4,869	58,428
Legal and professional fees.....	2,178	5,071	7,884	7,065	5,938	5,938	5,938	1,127	819	134,776	26,384	4,013	1,133	18,538
Commissions.....	3,274	5,184	1,969	18,540	26,298	25,114	21,862	3,252	1,184	220,047	114,559	13,342	2,176	99,041
Amortization.....	-	77	16	166	495	495	106	389	-	3,495	668	84	30	494
Retirement plans, etc.....	35	29	23	233	1,038	989	848	141	49	1,726	455	205	(1)	242
Interest.....	8,778	4,007	4,335	11,497	47,745	45,081	40,345	4,736	2,664	287,552	49,056	6,967	7,039	35,050
Bad debts.....	1,292	2,205	1,949	4,002	3,990	3,026	2,486	540	540	127,444	26,564	4,905	496	21,163
Casualty losses.....	83	43	144	330	1,180	1,180	80	80	16	1,843	1,850	(1)	468	1,610
Depletion.....	283	-	-	136	1,921	1,830	1,781	49	91	4,456	1,813	(1)	468	1,342
Other business deductions.....	196,257	86,881	57,071	161,293	1,040,387	989,394	858,320	131,074	50,993	4,643,552	1,179,961	211,595	91,802	876,564
Gross profit.....	674,806	364,149	287,104	760,529	3,447,838	3,241,860	2,717,135	524,725	205,978	20,806,962	4,256,201	729,881	221,581	3,304,739
Net profit.....	141,593	125,716	112,667	264,973	786,612	729,144	558,415	170,729	57,468	6,443,488	1,610,665	223,094	57,941	1,329,630

Footnotes at end of table.

Table 3. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued															
	Retail trade															
	Building materials, hardware, and farm equipment			Food stores			Automotive dealers and gasoline service stations									
Total	Total	Building materials dealers	Hardware stores	Farm equipment dealers	General merchandise stores	Total	Grocery stores, meat markets, and fruit and vegetable markets	Other food stores	Total	Automobile and truck dealers	Gasoline service stations	Tire, battery and accessory dealers, automotive dealers, not elsewhere classified	Apparel and accessory stores	Furniture, home furnishings and equipment stores	Eating and drinking places	Drug stores and proprietary stores
(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
BUSINESSES WITH AND WITHOUT NET PROFIT																
Businesses with and without net profit, total.....	1,477,404	57,606	21,615	24,814	11,187	148,732	233,610	44,618	272,458	42,963	59,403	27,854	59,403	79,784	242,141	29,362
Businesses with net profit.....	1,176,295	43,546	15,515	20,221	7,810	116,862	196,641	37,891	216,925	30,871	164,836	21,218	48,685	65,361	226,621	25,758
Businesses without net profit.....	295,105	14,060	6,100	4,583	3,377	31,870	36,969	6,727	55,533	12,092	36,805	6,636	10,718	14,423	65,520	3,544
BUSINESSES WITH NET PROFIT																
Business receipts.....	69,200,711	3,720,557	1,325,656	1,125,681	1,269,220	3,324,792	15,673,363	14,505,858	1,167,505	20,947,293	12,581,518	1,557,019	2,611,133	3,721,076	8,694,564	2,623,612
Business deductions, total.....	51,767,455	2,824,826	909,494	869,494	1,065,044	2,468,787	12,964,654	12,184,646	786,008	16,990,586	9,981,642	1,141,846	1,781,861	2,343,662	4,882,512	1,786,805
Cost of goods sold, total.....	51,767,455	2,824,826	909,494	869,494	1,065,044	2,468,787	12,964,654	12,184,646	786,008	16,990,586	9,981,642	1,141,846	1,781,861	2,343,662	4,882,512	1,786,805
Inventory, beginning-of-year.....	6,685,903	883,332	337,457	357,166	135,767	523,317	894,422	11,890,669	605,403	13,561,511	632,970	1,253,880	715,318	956,889	2,651,055	476,923
Merchandise purchased.....	47,973,598	844,487	377,144	377,144	1,001,624	2,375,402	12,556,265	11,806,660	625,276	14,959,784	3,466,382	1,090,162	1,708,765	2,404,172	4,004,172	1,756,843
Labor.....	1,143,248	90,959	55,858	11,973	23,238	30,455	138,616	92,772	26,206	286,633	112,982	28,266	30,777	106,220	256,563	21,008
Materials and supplies.....	33,328	18,135	11,888	3,305	11,888	18,761	98,279	46,565	36,948	126,948	53,049	23,365	13,278	66,538	121,038	5,712
Other costs.....	2,184,158	84,232	37,089	12,406	34,683	52,902	172,385	152,412	18,973	1,463,628	233,499	27,628	28,281	87,645	168,713	14,113
Less: Inventory, end-of-year.....	6,817,014	889,879	202,340	345,153	342,386	532,530	895,313	856,613	38,691	1,379,946	440,059	280,668	734,613	611,597	283,435	461,700
Depreciation.....	956,677	34,133	23,005	17,382	66,676	177,268	151,117	151,117	26,091	149,946	66,919	23,697	30,416	66,574	244,390	34,311
Taxes.....	1,034,037	58,276	23,194	21,172	42,972	183,015	135,086	179,929	17,929	212,575	42,170	150,443	38,962	38,962	263,923	49,224
Rent.....	1,372,958	41,992	14,821	21,769	5,462	58,846	168,507	138,325	30,182	359,008	41,359	287,288	30,361	76,326	314,779	56,681
Repairs.....	325,284	14,076	6,912	4,033	3,131	16,562	59,693	51,814	7,879	61,783	27,851	37,044	8,306	13,495	97,706	9,488
Salaries and wages.....	4,529,124	227,615	100,710	76,713	50,192	143,885	629,299	543,639	85,641	1,108,285	236,755	769,531	201,333	270,113	1,212,824	270,936
Insurance.....	455,252	31,948	14,022	11,448	8,478	20,355	66,169	57,432	8,746	112,186	33,673	12,813	21,532	32,457	87,225	19,042
Legal and professional fees.....	125,585	3,348	1,990	1,990	2,238	4,766	16,229	14,360	1,839	16,645	7,550	3,427	6,826	8,283	29,627	6,313
Commissions.....	108,093	16,923	13,288	6,665	4,970	17,750	49,586	3,486	1,104	27,934	21,225	3,558	2,564	14,464	4,596	6,313
Amortization.....	3,714	157	12	145	-	94	580	125	464	431	145	143	138	91	1,568	195
Retirement plans, etc.....	1,843	27	26	-	-	(1)	478	369	109	839	254	(1)	16	(1)	137	62
Interest.....	283,377	23,235	8,854	7,033	7,348	14,529	36,353	31,843	4,510	68,360	38,124	26,312	9,924	25,144	56,143	9,795
Bad debts.....	115,851	5,638	2,346	2,346	2,580	4,773	12,144	11,426	718	44,353	18,319	18,666	5,276	12,723	4,459	2,283
Cash losses.....	25,273	1,290	85	85	52	1,343	1,834	1,735	99	2,929	372	2,356	374	1,455	13,711	414
Depletion.....	2,817	124	84	-	36	36	355	355	65	1,485	874	611	201	167	167	-
Other business deductions.....	3,952,321	205,224	81,594	65,322	58,368	211,269	612,542	519,082	93,460	943,877	281,677	95,014	184,393	318,238	812,436	132,973
Gross profit (less loss).....	17,413,362	895,731	375,368	316,187	204,738	856,605	2,708,700	2,321,212	387,497	9,477,707	932,652	2,590,876	845,327	1,189,474	3,807,052	836,807
Net profit (less loss).....	4,121,256	200,480	78,570	86,123	35,787	232,146	739,705	630,979	108,726	826,424	157,387	197,645	227,121	211,893	663,347	248,455
BUSINESSES WITH NET PROFIT																
Business receipts.....	61,476,755	3,246,299	1,124,764	1,036,869	1,084,726	2,998,853	14,012,000	12,920,099	1,092,550	18,539,759	9,797,965	1,381,622	2,386,184	3,291,651	7,432,445	2,426,354
Business deductions, total.....	56,825,858	3,007,790	1,030,627	941,347	1,035,666	2,714,589	13,201,352	12,227,767	973,585	17,605,214	5,607,828	1,266,385	2,137,859	2,966,094	6,635,826	2,164,953
Cost of goods sold, total.....	45,556,968	2,430,811	790,583	747,346	898,862	2,206,672	11,456,480	10,766,388	729,592	14,913,456	4,954,133	945,024	1,586,675	2,210,157	4,111,972	1,638,412
Inventory, beginning-of-year.....	5,669,178	712,676	151,917	368,110	252,649	441,576	768,597	70,765,878	371,409	1,143,645	396,284	952,780	668,391	974,957	1,677,432	427,031
Merchandise purchased.....	42,524,177	2,288,855	715,440	718,435	855,980	2,140,576	11,524,301	10,526,531	625,799	13,449,832	3,997,882	952,760	1,559,403	2,022,517	3,696,640	1,608,913
Labor.....	1,601,928	74,309	42,684	10,824	21,804	28,404	121,654	79,367	24,287	289,044	104,143	26,486	26,116	90,270	214,455	19,800
Materials and supplies.....	543,620	30,586	16,241	2,941	11,804	17,034	68,624	48,167	42,455	129,785	34,417	73,916	11,966	62,990	101,860	15,000
Other costs.....	1,734,131	68,881	27,669	9,857	31,615	47,238	150,444	133,378	17,062	1,099,730	872,093	207,654	19,978	78,096	147,694	16,054
Less: Inventory, end-of-year.....	5,916,642	744,456	312,822	312,822	272,362	463,577	787,155	751,935	35,400	1,197,960	561,645	391,143	1,637,152	2,673,673	436,475	346,351
Depreciation.....	788,718	43,241	17,505	15,023	16,713	52,425	153,733	131,400	22,344	125,907	21,724	18,846	25,633	49,861	198,016	32,151
Taxes.....	885,649	49,220	18,842	19,247	18,045	38,645	131,835	135,835	15,975	186,679	39,371	17,377	37,587	49,365	237,427	42,112
Rent.....	1,183,592	35,142	11,806	9,485	3,850	51,639	147,810	126,851	26,964	319,226	35,162	258,496	37,058	66,294	256,390	56,441
Repairs.....	268,096	11,215	5,413	2,461	1,218	12,158	51,359	44,354	7,005	51,193	22,021	23,292	5,580	7,127	13,149	3,541
Salaries and wages.....	3,877,897	191,878	79,317	69,840	43,731	125,829	540,457	467,412	73,045	983,343	208,025	681,152	94,186	181,186	793,667	87,762
Insurance.....	391,310	27,943	10,939	10,661	6,943	17,446	57,965	50,294	7,671	97,421	28,343	10,950	19,282	27,455	72,426	17,571
Legal and professional fees.....	106,676	5,975	2,319	1,686	2,370	4,900	14,444	12,507	1,537	23,764	6,719	1,537	5,977	7,228	24,268	5,418
Commissions.....	9,432	15,664	12,767	6,662	2,235	16,143	3,869	2,727	1,162	23,914	19,101	2,175	2,444	13,327	3,852	3,224
Amortization.....	2,825	149	(1)	145	-	78	247	125	122	368	124	143	120	89	1,204	185
Retirement plans, etc.....	1,215	27	26	(1)	-	(1)	478	364	109	236	170	(1)	16	(1)	190	45
Interest.....	228,794	18,592	7,108	5,958	5,226	11,231	28,965	25,041	3,924	56,615	32,021	16,976	7,618	10,177	42,767	8,955
Bad debts.....	98,346	8,783	4,832	2,058	1,893	4,218	10,658	10,022	636	36,328	14,869	14,852	6,007	10,177	21,294	2,767
Cash losses.....	9,480	1,419	1,282	85	52	596	1,207	1,113	94	3,434	2,084	143	366	1,462	3,442	2,021
Depletion.....	2,618	124	84	-	36	36	349	349	-	1,317	874	443	201	1,267	1,267	167
Other business deductions.....	3,329,918	167,608	66,810	56,734	46,064	174,059	541,936	458,471	83,465	783,026	229,142	474,610	79,274	163,245	632,864	117,916
Gross profit.....	15,919,767	815,488	330,181	299,463	185,844	792,181	2,516,169	2,153,211	362,998	3,626,303	843,832	2,395,873	799,509	1,080,894	3,324,471	788,621
Net profit.....	4,650,897	238,509	94,137	95,312	45,660	284,264	1,181,297	1,181,965	93,545	1,907,171	190,137	115,237	183,325	324,957	706,619	262,001

Table 3.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Cont.				Finance, insurance, and real estate				Services			
	Retail trade—Cont.		Wholesale and retail trade not allocable	Total	Security and commodity brokers, dealers, and services	Insurance		Total	Real estate		Other finance, insurance, and real estate	Total
	Liquor stores	Other retail trade							Real estate operators (except developers) and lessors of buildings	Other real estate		
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
NUMBER OF BUSINESSES												
Businesses with and without net profit, total.....	23,219	230,427	40,954	566,111	18,438	168,376	313,227	22,451	290,776	6,070	2,185,196	125,036
Businesses with net profit.....	20,324	177,681	31,822	412,296	15,033	149,611	242,732	12,446	230,286	5,020	1,874,384	81,201
Businesses without net profit.....	2,995	52,746	9,132	93,715	3,405	18,765	70,495	10,005	60,490	1,050	310,812	43,835
BUSINESSES WITH AND WITHOUT NET PROFIT												
Business receipts.....	1,778,763	6,100,558	2,657,528	5,467,424	377,758	1,878,305	3,112,212	213,325	2,898,687	99,209	27,095,434	1,472,435
Business deductions, total.....	1,660,199	5,547,137	2,489,968	5,685,979	302,314	1,115,379	2,201,626	217,420	1,984,206	66,660	17,566,439	1,367,702
Cost of goods sold, total.....	1,425,402	4,128,369	1,962,065	4,233,553	221,788	264,479	733,553	12,710	720,843	3,131	5,356,790	307,009
Inventory, beginning-of-year.....	217,025	847,211	9,936	97,550	7,047	6,562	86,937	1,962	79,035	2,944	432,098	17,430
Merchandise purchased.....	1,409,566	3,742,288	1,806,021	4,668,275	201,309	98,164	166,358	1,933	164,425	2,444	2,703,901	216,460
Labor.....	3,504	77,693	77,290	78,301	132	12,337	65,729	1,509	64,220	216	1,061,814	40,536
Materials and supplies.....	1,455	102,119	26,868	148,875	13	13,866	134,735	2,925	131,814	118	895,564	25,331
Other costs.....	19,293	152,869	65,331	533,040	17,734	134,341	379,764	7,215	372,549	1,201	693,315	19,299
Less: Inventory, end-of-year.....	225,441	854,811	262,381	1,022,373	4,453	774	94,054	(1)	91,220	3,092	431,902	12,067
Depreciation.....	16,603	122,369	43,343	249,432	6,098	61,917	178,239	44,089	134,150	3,178	1,276,880	207,036
Taxes.....	31,652	94,918	3,770	101,742	1,922	13,147	84,686	26,403	58,283	1,987	478,174	85,767
Rent.....	29,497	157,798	34,296	117,041	4,886	45,800	63,605	13,973	50,632	2,750	1,205,695	53,771
Repairs.....	5,847	36,308	15,597	53,116	13,673	8,727	43,593	13,133	30,460	323	290,879	60,148
Salaries and wages.....	75,314	389,520	181,519	326,238	12,242	170,817	127,344	12,784	114,560	15,835	3,144,976	68,991
Insurance.....	8,919	53,420	20,208	62,674	1,160	23,445	37,142	6,400	30,742	927	313,157	34,268
Legal and professional fees.....	4,374	14,389	5,051	33,842	2,032	6,319	21,782	1,769	20,013	1,640	83,174	1,232
Commissions.....	528	18,581	8,785	27,542	2,788	90,379	180,571	1,509	179,062	2,104	3,879	1,237
Amortization.....	152	299	156	1,622	21	1,003	587	116	471	11	2,537	44
Retirement plans, etc.....	62	153	58	1,216	-	144	1,072	18	1,054	-	2,537	44
Interest.....	5,969	31,902	12,653	112,534	2,740	13,991	89,699	27,200	62,499	6,104	267,996	95,817
Bad debts.....	1,232	18,044	6,965	45,078	5,760	15,260	17,808	12,980	4,828	6,250	33,402	810
Casualty losses.....	230	1,556	213	2,533	(1)	669	1,707	311	1,459	86	12,069	218
Depletion.....	-	650	110	1,290	317	257	707	21	686	(1)	2,775	114
Other business deductions.....	32,418	478,861	162,979	1,078,211	39,879	399,108	617,699	42,004	575,695	21,625	4,880,884	370,534
Gross profit (less loss).....	353,361	1,972,189	695,463	4,243,816	155,970	1,613,809	2,378,659	200,815	2,177,844	95,378	21,738,644	1,165,426
Net profit (less loss).....	118,564	553,421	167,960	1,781,505	75,444	762,926	910,586	23,895	934,481	32,549	9,328,995	104,733
BUSINESSES WITH NET PROFIT												
Business receipts.....	1,581,627	5,560,934	2,392,920	5,033,077	337,073	1,786,168	2,817,386	145,268	2,672,118	92,450	25,222,511	1,101,214
Business deductions, total.....	1,456,064	4,936,117	2,208,994	5,111,018	253,710	1,005,567	1,797,947	111,339	1,686,608	53,794	15,231,200	902,095
Cost of goods sold, total.....	1,259,946	3,701,885	1,761,926	4,061,641	188,626	228,900	640,873	9,994	630,879	3,242	4,793,642	224,691
Inventory, beginning-of-year.....	185,606	740,471	213,646	62,515	3,054	5,967	52,514	1,604	50,910	1,980	365,701	14,061
Merchandise purchased.....	1,245,710	3,363,985	1,623,972	384,256	171,140	74,669	136,477	1,781	134,696	1,990	2,406,304	166,067
Labor.....	3,218	125,678	66,616	70,371	(1)	12,067	58,270	917	57,353	31	942,760	25,117
Materials and supplies.....	1,324	91,845	24,755	131,254	131	5,215	125,790	2,413	123,377	118	814,149	13,660
Other costs.....	17,491	136,621	59,898	488,640	17,446	131,108	399,032	5,254	333,778	1,034	629,303	13,738
Less: Inventory, end-of-year.....	193,403	756,715	226,561	75,395	(1)	(1)	71,210	(1)	69,235	(1)	364,375	8,352
Depreciation.....	13,822	102,009	35,224	190,602	5,014	54,397	128,597	24,872	103,725	2,594	1,016,149	129,889
Taxes.....	29,536	84,803	31,745	78,165	1,748	12,373	62,450	16,995	45,455	1,994	405,139	55,087
Rent.....	25,322	134,296	27,852	92,668	3,726	42,470	43,603	3,946	39,657	2,469	1,051,253	68,705
Repairs.....	4,741	29,535	13,000	38,953	579	7,704	30,417	7,309	23,108	513	255,413	38,211
Salaries and wages.....	60,709	352,435	158,586	292,101	11,493	163,497	102,637	7,326	95,311	14,514	2,861,302	87,402
Insurance.....	7,649	46,238	17,418	50,635	980	19,017	29,892	3,800	26,092	746	267,601	21,406
Legal and professional fees.....	3,290	12,787	4,422	26,759	1,635	5,690	18,250	1,995	17,055	1,824	195,648	3,286
Commissions.....	518	17,019	8,556	297,214	2,586	82,625	170,008	1,410	168,598	1,995	70,963	966
Amortization.....	11	284	62	1,328	(1)	846	467	(1)	459	(1)	2,876	537
Retirement plans, etc.....	62	152	56	1,197	-	144	1,053	13	1,040	-	2,557	172
Interest.....	4,475	25,703	9,702	72,684	1,738	12,032	55,115	12,304	42,811	3,799	181,316	48,265
Bad debts.....	762	13,196	6,534	19,223	178	13,169	3,412	90	3,322	2,464	3,322	507
Casualty losses.....	179	488	213	1,643	-	185	1,372	277	1,095	86	5,250	175
Depletion.....	-	625	25	1,131	285	159	687	19	668	-	2,646	452
Other business deductions.....	45,042	414,662	133,673	925,474	35,116	362,399	509,114	13,781	487,333	18,845	4,342,038	248,981
Gross profit.....	321,681	1,859,049	630,994	3,971,436	148,447	1,557,268	2,176,513	135,274	2,041,239	89,208	20,428,869	876,523
Net profit.....	125,563	624,817	183,926	1,922,059	83,363	780,601	1,019,439	33,929	985,510	38,656	9,971,311	199,119

Footnotes at end of table.

Table 3. - INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES - Continued

Item	Services—Continued																Nature of business not allocable
	Automobile and other repair services						Medical services						Accounting, auditing, and book-keeping services	Legal services	Engineering and architectural services		
	Automobile parking, repair, and services		Repair services, except automotive services, including rentals		Amusement and recreation services, including motion pictures		Offices of physicians and dentists, surgeons		Other medical services		Educational services						
Business services	Total	Total	Other repair shops	Automobile services, including rentals	Other automotive services, including rentals	Repair services, except automotive services, including rentals	Recreation services, including motion pictures	Total	Physicians and surgeons	Dentists and dental surgeons	Other medical services	Educational services	Legal services	Engineering and architectural services	Accounting, auditing, and book-keeping services	Other services	
(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	
NUMBER OF BUSINESSES																	
Businesses with and without net profit, total.....	235,528	345,959	145,081	127,019	18,162	240,978	118,671	393,421	151,225	76,777	162,419	86,633	122,528	43,028	102,431	83,650	
Businesses with net profit.....	204,997	289,776	124,621	116,486	14,135	184,175	78,072	373,355	142,523	77,018	153,814	76,770	111,622	46,806	94,868	59,604	
Businesses without net profit.....	30,531	57,183	20,460	16,533	3,927	36,703	40,599	26,066	8,702	2,759	8,605	9,863	10,906	7,222	7,563	24,046	
BUSINESSES WITH AND WITHOUT NET PROFIT																	
Business receipts.....	2,353,948	4,353,353	2,778,710	2,512,475	265,835	1,574,643	1,294,330	8,881,126	5,010,993	2,135,439	1,684,194	302,846	1,985,537	755,621	652,188	487,618	
Business deductions, total.....	1,710,556	3,589,982	2,334,273	2,171,669	223,204	1,195,615	1,173,572	4,113,664	2,046,511	1,072,141	991,012	200,183	911,869	512,374	326,907	290,363	
Cost of goods sold, total.....	576,778	2,217,931	1,515,935	1,443,446	72,489	701,996	293,633	627,348	151,040	177,197	299,111	23,348	624,640	146,254	16,883	98,492	
Inventory, beginning of year.....	224,802	1,122,058	1,081,596	1,037,762	43,834	1,037,762	187,797	156,423	26,923	14,400	114,710	8,293	12,199	3,744	587	26,273	
Merchandise purchased.....	124,000	1,512,175	1,081,596	1,037,762	43,834	1,037,762	187,797	156,423	26,923	14,400	114,710	8,293	12,199	3,744	587	26,273	
Labor.....	228,681	338,858	229,879	219,804	16,015	108,979	39,950	127,079	34,050	34,872	56,157	4,195	11,514	71,554	5,200	14,976	
Materials and supplies.....	78,488	283,144	143,663	136,287	7,376	137,486	15,664	215,010	63,656	76,648	69,706	5,438	5,341	18,474	1,270	22,574	
Other costs.....	153,384	94,392	66,614	55,076	11,538	117,778	48,097	132,145	25,903	56,897	55,345	5,216	5,020	42,868	1,431	16,566	
Less: Inventory, end of year.....	24,577	239,061	128,462	124,597	3,875	111,139	25,485	14,144	2,378	760	11,066	2,666	1,444	4,444	576	26,077	
Depreciation.....	95,901	148,012	86,084	83,505	22,579	61,928	114,092	103,814	172,996	71,655	63,533	23,112	57,096	19,013	27,786	15,088	
Taxes.....	36,690	48,344	24,726	24,856	9,088	24,726	37,563	103,814	51,143	24,711	27,960	4,753	15,840	16,666	8,157	15,506	
Repairs.....	82,533	131,844	48,762	46,882	22,886	51,182	64,671	304,157	266,654	97,768	69,395	16,844	97,342	20,377	29,155	26,459	
Repairs and maintenance.....	34,796	25,051	14,744	14,744	8,367	24,744	22,812	48,555	22,881	16,192	15,382	5,311	6,731	2,646	3,763	2,584	
Salaries and wages.....	262,439	369,072	266,817	233,846	34,977	102,255	172,249	908,593	532,407	244,079	192,107	42,233	232,332	136,125	108,546	14,976	
Insurance.....	26,352	64,074	42,440	35,812	6,938	21,639	19,086	8,236	53,553	15,382	15,301	2,921	9,822	6,438	5,453	3,165	
Legal and professional fees.....	11,565	11,565	7,739	6,797	3,816	6,797	16,519	9,808	52,551	26,325	11,532	1,884	31,421	24,242	1,707	5,030	
Commissions.....	25,013	6,827	1,734	3,496	238	3,093	16,519	7,028	2,192	2,650	2,186	4,540	1,888	3,656	1,308	3,088	
Amortization.....	271	169	92	13	79	79	79	912	278	143	491	28	98	28	20	20	
Retirement plans, etc.....	259	85	50	47	(1)	35	44	1,243	1,101	126	66	-	167	266	24	155	
Interest.....	15,904	28,333	13,273	15,070	4,263	9,666	18,661	45,170	17,955	12,871	14,344	3,395	6,121	3,545	3,645	1,561	
Bad debts.....	7,246	11,823	7,897	7,195	4,026	7,195	1,326	1,397	636	174	3,213	136	1,576	372	382	561	
Cashable losses.....	1,158	1,158	902	11	139	898	1,326	1,397	636	174	3,213	136	1,576	372	382	561	
Other business deductions.....	543,582	478,688	273,548	231,668	41,940	264,546	401,180	1,442,391	774,658	388,496	279,237	72,481	388,029	135,405	122,193	110,264	
Gross profit (less loss).....	1,793,170	2,135,422	1,262,775	1,340,807	193,346	872,447	1,056,697	8,253,778	4,890,953	2,008,742	1,385,083	279,498	1,923,077	612,367	641,305	389,126	
Net profit (less loss).....	643,398	763,465	384,437	341,806	42,631	379,628	125,758	4,777,462	2,970,482	1,113,798	693,182	102,663	1,073,668	246,247	325,191	197,255	
BUSINESSES WITH NET PROFIT																	
Business receipts.....	2,050,681	4,016,083	2,532,664	2,297,782	234,882	1,477,410	1,044,620	8,810,338	4,991,239	2,176,028	1,642,771	267,447	1,938,978	734,077	634,327	455,394	
Business deductions, total.....	1,363,775	3,199,973	2,122,717	1,936,694	186,618	1,077,256	776,393	3,007,948	2,008,938	1,059,393	939,317	152,665	809,461	486,648	309,123	236,326	
Cost of goods sold, total.....	502,834	1,997,094	1,355,844	1,293,967	61,857	641,255	239,441	614,712	149,565	176,478	286,689	26,483	64,630	143,655	16,702	83,821	
Inventory, beginning of year.....	16,982	104,292	105,292	102,934	2,358	80,000	20,118	15,746	2,986	1,050	11,704	2,057	496	3,643	587	22,234	
Merchandise purchased.....	177,778	1,376,756	985,923	946,023	37,334	391,298	166,666	152,421	26,734	14,205	111,077	7,089	23,515	7,723	814	35,449	
Labor.....	164,591	297,792	196,544	187,180	9,324	101,288	31,384	123,083	33,484	34,792	54,807	3,626	10,787	76,723	7,104	13,886	
Materials and supplies.....	74,368	252,267	121,439	114,801	6,638	130,828	12,116	208,269	62,954	76,379	68,936	4,728	9,923	17,834	1,225	20,133	
Other costs.....	144,640	78,028	50,496	46,094	8,194	52,792	35,543	124,493	25,776	50,812	52,405	4,844	44,346	42,257	3,401	14,310	
Less: Inventory, end of year.....	15,125	262,036	104,244	107,050	2,194	92,792	24,480	13,874	2,376	766	10,793	15,066	52,314	16,895	434	22,240	
Depreciation.....	76,316	123,712	71,577	54,922	14,555	41,137	61,921	268,117	169,210	69,128	59,793	15,066	13,384	16,895	25,314	11,081	
Taxes.....	27,866	47,382	24,710	24,856	7,994	24,726	29,523	139,314	50,551	24,541	26,222	3,645	13,384	16,895	17,774	11,962	
Repairs.....	36,031	115,984	48,762	46,882	23,242	51,182	64,671	304,157	266,654	97,768	69,395	16,844	97,342	20,377	29,155	26,459	
Repairs and maintenance.....	14,031	33,104	14,744	14,744	8,367	24,744	22,812	48,555	22,881	16,192	15,382	5,311	6,731	2,646	3,763	2,584	
Salaries and wages.....	236,358	332,944	266,817	233,846	34,977	102,255	172,249	908,593	532,407	244,079	192,107	42,233	232,332	136,125	108,546	14,976	
Insurance.....	21,461	55,425	31,045	31,045	5,533	14,117	11,654	81,413	52,115	15,135	11,776	2,767	9,288	6,005	5,198	2,534	
Legal and professional fees.....	11,664	16,193	7,793	6,797	3,400	6,797	16,519	9,808	52,551	26,325	11,532	1,884	31,421	24,242	1,707	5,030	
Commissions.....	24,773	6,827	1,734	3,496	232	3,093	16,519	7,028	2,192	2,650	2,186	4,540	1,888	3,656	1,308	3,088	
Amortization.....	205	165	88	13	75	79	79	912	278	143	491	28	98	28	20	20	
Retirement plans, etc.....	254	82	47	47	-	35	44	1,243	1,101	126	63	-	167	266	24	155	
Interest.....	16,801	22,943	14,744	14,744	2,844	7,195	18,661	45,170	17,955	12,871	14,344	3,395	6,121	3,545	3,645	1,561	
Bad debts.....	7,246	11,823	7,897	7,195	4,026	7,195	1,326	1,397	636	174	3,213	136	1,576	372	382	561	
Cashable losses.....	1,158	1,158	902	11	139	898	1,326	1,397	636	174	3,213	136	1,576	372	382	561	
Other business deductions.....	474,338	428,190	239,457	204,095	34,662	180,535	244,903	1,406,404	760,696	383,995	261,774	58,660	376,948	127,655	114,694	88,107	
Gross profit.....	1,547,947	2,013,924	1,170,820	1,340,807	173,025	830,194	765,279	8,195,646	4,841,997	1,999,550	1,354,082	246,944	1,898,390	591,122	628,525	371,573	
Net profit.....	686,946	816,110	404,427	341,806	42,631	379,628	125,758	4,777,462	2,970,482	1,113,798	693,182	102,663	1,073,668	246,247	325,191	197,255	

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

† Not loss or expense net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 4. —NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT

Selected industry	Number of businesses	UNITED STATES						ALABAMA						
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	9,137,701	181,423,875	106,357,527	11,808,779	3,469,209	7,334,545	23,758,027	131,183	2,634,322	1,746,051	186,037	29,544	98,132	212,296
Agriculture, forestry, and fisheries.....	3,342,549	30,064,698	18,161,005	172,077	1,058,496	3,269,275	3,053,634	55,773	408,179	313,738	526	3,597	38,596	2,938
Farms.....	3,212,277	28,302,992	17,425,930	4,959	1,032,068	3,175,641	2,754,978	54,562	399,286	308,068	-	3,551	38,317	2,938
Field crop farms.....	1,174,415	9,508,341	4,497,992	44	371,401	1,200,447	1,924,329	23,387	168,227	111,524	-	1,307	14,468	16,792
Fruit, tree nut, and vegetable farms.....	1,441,337	1,407,986	876,026	564	63,291	123,205	123,205	1,947	7,867	7,867	-	162	1,494	1,985
Livestock farms.....	1,651,602	16,360,315	11,330,904	581	549,277	1,685,583	747,751	23,883	159,827	133,125	-	1,768	19,761	13,913
Farms, not elsewhere classified.....	240,923	1,026,550	712,408	3,770	48,099	127,276	460,307	5,345	60,450	55,552	-	314	2,594	176
Other agriculture, forestry, and fisheries.....	130,272	1,761,706	735,075	167,118	26,428	93,634	298,656	1,211	8,893	5,670	526	46	279	620
Mining.....	34,511	1,053,499	247,132	115,149	33,088	90,620	19,641	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	691,568	16,331,097	9,383,127	1,422,891	265,440	463,926	2,169,171	10,132	263,289	124,828	40,390	4,176	11,717	27,133
General contractors.....	115,090	6,785,327	4,244,602	524,518	97,600	171,172	472,070	1,685	88,565	35,044	12,629	1,428	7,995	5,184
Special trade contractors.....	524,266	9,169,470	4,939,546	861,170	161,943	277,534	1,642,232	8,311	172,159	87,485	27,712	2,735	3,661	21,405
Contractors not allocable.....	22,212	376,300	198,379	37,203	5,897	15,220	54,869	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	187,246	6,364,266	3,685,654	551,479	123,947	237,970	676,888	3,246	113,541	57,650	16,150	1,507	5,338	8,530
Transportation, communication, electric, gas, and sanitary services.....	307,146	4,966,543	915,216	671,828	181,860	499,052	693,762	4,432	65,178	8,546	8,162	1,968	7,828	5,982
Motor freight transportation and warehousing, terminals, and related services.....	213,706	3,829,888	606,025	519,993	157,441	402,319	488,039	3,170	56,198	8,322	5,704	1,693	7,041	4,559
Other transportation, communication, electric, gas, and sanitary services.....	93,440	1,136,655	309,191	151,835	24,419	96,733	205,723	1,262	8,980	224	2,458	275	787	1,423
Wholesale and retail trade.....	1,835,598	89,701,307	67,167,509	5,382,566	1,219,065	1,227,925	5,800,568	27,693	1,400,342	1,121,209	74,769	11,849	19,246	60,404
Wholesale trade.....	323,913	17,901,250	13,452,987	678,784	150,852	229,205	1,516,418	3,323	234,047	176,601	15,173	1,583	3,603	11,946
Groceries and related products.....	47,259	4,831,461	4,075,765	168,386	23,541	40,457	211,247	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other Wholesale trade.....	276,654	13,049,789	9,376,822	510,398	127,311	188,748	1,305,171	3,153	166,776	116,235	13,334	1,416	2,697	11,687
Retail trade.....	1,470,827	69,147,953	51,756,788	4,722,992	1,032,551	955,280	4,116,250	23,859	1,132,521	93,943	58,308	9,836	14,470	46,953
General merchandise stores.....	148,715	3,324,316	2,468,838	143,695	42,931	66,521	352,248	3,710	114,132	94,173	4,654	837	1,531	6,516
Food stores.....	278,348	15,686,164	12,376,575	635,795	183,072	177,198	1,074,453	6,341	387,800	244,814	9,381	1,596	3,871	10,796
Automobile and truck dealers.....	43,003	6,799,405	5,659,514	234,252	42,026	86,849	157,494	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Gasoline service stations.....	203,671	12,573,784	9,377,596	768,276	150,263	99,290	569,948	4,507	303,092	167,176	11,856	1,804	1,625	6,255
Apparel and accessory stores.....	95,323	2,604,803	2,000,880	200,880	38,833	30,322	226,628	623	36,235	25,925	3,245	365	361	1,725
Furniture, home furnishings, and equipment stores.....	79,717	3,719,366	2,533,496	270,403	59,498	60,539	281,449	605	39,241	27,084	4,173	634	721	3,932
Eating and drinking places.....	291,797	8,681,674	4,884,964	1,209,184	263,105	243,656	661,594	1,974	48,881	27,924	7,301	1,384	1,830	1,141
Other retail stores.....	368,223	15,767,441	11,286,736	1,066,407	252,823	250,915	1,217,778	5,591	213,261	159,355	13,697	2,679	3,989	15,386
Wholesale and retail trade not allocable.....	40,858	2,652,104	1,958,134	180,890	35,662	43,450	167,900	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate.....	505,729	5,465,307	1,225,187	326,315	101,759	249,383	1,781,734	3,237	21,111	1,977	767	223	1,203	10,203
Insurance agents, brokers, and service.....	168,144	1,875,357	262,815	170,706	13,132	61,887	764,993	1,189	9,698	496	339	30	285	5,515
Real estate.....	313,108	3,111,687	735,733	127,400	84,689	178,207	911,641	1,828	9,515	1,347	244	156	890	3,959
Finance, insurance, and real estate, not elsewhere classified.....	24,477	478,256	226,639	28,209	3,938	9,289	108,100	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services.....	2,184,070	27,050,664	5,351,233	3,142,347	477,776	1,275,779	9,520,418	24,635	299,651	81,265	41,299	5,078	12,500	93,806
Hotels, rooming houses, camps, and other lodging places.....	125,209	1,475,150	506,905	141,551	85,833	207,150	1,164,765	7,895	35,201	11,650	1,500	511	1,897	3,162
Personal services.....	925,292	4,540,373	996,451	688,295	96,637	261,913	1,167,814	7,822	57,821	10,890	7,922	1,253	2,603	13,545
Laundries, laundry services, cleaning and dyeing plants.....	90,763	1,434,230	322,478	225,245	36,810	133,337	185,823	1,459	20,820	5,982	3,431	549	1,568	2,795
Beauty and barber shops.....	310,208	1,912,177	293,957	364,991	35,858	61,869	686,210	4,837	23,038	3,105	2,226	264	669	9,063
Other personal services.....	122,321	1,193,966	380,016	94,459	23,969	66,707	295,781	1,486	7,963	1,493	765	204	366	1,687
Business services.....	235,246	2,329,354	569,969	262,506	30,602	95,374	643,644	1,306	6,006	221	1,109	91	373	2,275
Automobile and other repair services.....	434,786	4,347,055	2,214,951	368,389	80,250	197,867	762,546	5,145	91,044	50,234	11,634	2,541	1,827	13,827
Automobile parking, repair, and services.....	145,047	1,772,330	1,512,830	265,830	55,811	85,928	383,835	2,640	68,696	40,436	7,659	846	1,702	9,627
Repair services, except automobile.....	200,739	2,574,665	1,034,121	102,559	24,439	61,939	378,711	2,505	22,348	9,798	3,975	380	839	4,200
Amusement and recreation services, including motion pictures.....	118,631	1,302,157	295,128	172,381	37,593	114,123	125,960	727	5,779	1,080	1,173	630	256	1,233
Medical services.....	393,097	8,875,427	626,931	968,195	103,725	307,537	4,772,796	4,343	84,200	5,609	11,055	3,456	1,055	43,128
Offices of physicians and surgeons.....	151,067	5,006,813	150,594	532,199	51,086	172,968	2,967,166	1,489	42,629	2,771	5,074	446	1,986	24,978
Offices of dentists and dental surgeons.....	79,697	2,183,010	176,916	243,958	24,709	71,101	1,113,036	1,109	29,463	2,158	2,953	442	1,986	12,819
Other medical services.....	162,333	1,683,604	299,421	192,038	27,930	63,468	692,591	1,745	12,108	2,337	1,481	167	344	5,331
Educational services.....	86,388	303,001	23,384	42,204	4,756	23,053	102,836	1,672	5,119	147	831	49	294	6,117
Legal services.....	122,347	1,982,231	62,157	231,697	15,859	56,947	1,072,184	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Engineering and architectural services.....	47,932	737,699	146,065	137,827	10,850	18,980	245,895	3,468	7,834	18	1,470	57	408	3,555
Accounting, auditing, and bookkeeping services.....	102,305	652,572	10,922	108,972	10,800	27,769	324,752	1,468	(2)	(2)	(2)	(2)	(2)	(2)
Other services.....	83,637	487,605	96,370	19,924	3,505	15,066	197,226	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable.....	49,284	432,501	221,464	24,127	7,778	20,615	71,493	1,885	42,195	26,638	3,962	758	1,683	3,415

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less losses) (Thousand dollars)
ARIZONA														
All industries.....	56,013	1,450,116	721,307	113,842	32,266	57,943	135,963	116,856	1,843,665	1,077,031	102,295	33,529	113,196	214,87
Agriculture, forestry, and fisheries.....	9,390	175,409	116,296	5,264	5,706	16,736	1,044	54,528	459,559	252,310	113	8,260	58,956	62,814
Farms.....	8,367	156,454	109,668	5,332	5,332	15,460	1,044	53,898	441,820	239,585	-	8,194	53,000	61,011
Forest products.....	2,504	74,564	44,937	-	2,353	6,454	7,626	19,517	302,621	138,053	-	5,228	39,565	63,981
Fruit, crop farms.....	1,057	17,780	12,938	-	723	2,173	1,888	1,648	8,564	4,932	-	100	737	1,089
Vegetable farms.....	3,603	60,808	43,164	-	2,134	5,953	13,428	28,721	120,247	89,963	-	2,546	19,150	14,436
Livestock farms.....	1,203	3,302	3,039	-	122	1,880	1,590	10,388	5,637	5,637	-	300	1,397	1,435
Farms not elsewhere classified.....	1,223	18,955	7,228	2,264	374	1,276	676	630	17,739	12,725	113	66	507	1,803
Other agriculture, forestry, and fisheries.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining.....	3,598	118,600	66,057	12,499	3,058	5,716	14,275	10,103	154,126	86,826	10,011	2,311	6,403	21,627
Contract construction.....	1,094	53,358	33,430	4,564	999	8,266	4,008	1,299	54,191	28,744	3,622	742	2,148	4,296
General contractors.....	2,265	54,996	25,730	7,652	1,715	2,750	8,572	7,931	62,804	28,101	4,829	1,164	3,912	15,343
Special trade contractors.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	37,131	29,981	1,560	425	343	1,463
Contractors not allocable.....	2,051	42,784	24,669	1,032	767	2,472	5,566	2,544	54,156	16,754	8,272	1,000	4,687	4,736
Manufacturing.....	1,407	23,370	2,123	3,651	949	2,358	4,886	3,896	54,509	3,080	6,574	1,591	11,801	2,259
Transportation, communication, electric, gas, and sanitary services.....	1,055	15,741	1,863	1,634	660	1,539	3,595	3,355	51,651	2,817	5,991	1,519	11,341	1,351
Motor freight transportation and warehousing, terminals, and related services.....	352	7,629	260	2,017	289	819	1,291	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other transportation, communication, electric, gas, and sanitary services.....	1,810	57,768	33,387	6,004	731	992	5,445	2,500	177,393	140,865	5,089	4,721	2,627	11,608
Wholesale and retail trade.....	1,585	50,257	28,383	5,562	687	899	4,244	2,259	158,169	124,348	4,742	4,697	2,470	10,599
Wholesale trade.....	11,371	540,273	362,454	52,964	13,450	9,910	29,099	18,577	637,616	486,301	36,262	9,921	9,548	39,410
Wholesale trade in durable goods.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale trade in nondurable goods.....	1,076	59,490	47,421	2,049	1,600	577	2,761	6,415	171,312	141,014	3,856	1,930	2,036	2,305
Food stores.....	2,107	78,096	59,074	5,220	591	744	4,604	2,210	82,615	64,173	3,013	335	287	3,614
Gasoline service stations.....	808	24,219	16,656	1,188	732	251	1,683	1,049	60,617	42,512	2,035	791	1,097	2,291
Apparel and accessory stores.....	3,840	158,972	84,777	27,895	5,949	4,378	6,354	3,344	67,187	40,229	8,869	1,546	2,657	4,739
Furniture, home furnishings, and equipment stores.....	3,153	140,026	92,561	11,923	3,670	2,975	9,858	2,615	102,591	75,477	6,654	1,689	2,657	3,198
Eating and drinking places.....	747	53,935	42,268	3,669	486	735	2,419	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other retail stores.....	4,880	58,666	17,388	3,042	1,032	3,800	1,308	4,240	54,238	21,110	3,039	737	2,317	14,743
Wholesale and retail trade not allocable.....	1,228	19,069	8,672	1,435	55	668	1,318	1,682	11,445	93	877	80	511	3,632
Finance, insurance, and real estate.....	3,584	32,177	8,643	356	819	2,963	1,875	(2)	42,685	21,017	2,132	646	1,706	(2)
Real estate.....	288	7,420	170	2,253	158	169	1,865	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate, not elsewhere classified.....	19,135	362,825	53,045	27,184	5,806	14,282	70,392	18,815	214,871	46,161	30,514	3,930	15,146	56,193
Hotels, rooming houses, camps, and other lodging places.....	1,130	19,229	4,705	2,754	1,144	2,479	591	2,258	30,597	6,778	2,010	757	4,070	1,760
Personal services.....	3,392	28,146	7,429	2,391	454	1,615	8,272	5,897	50,871	8,945	12,233	1,080	3,630	10,046
Laundries, laundry services, cleaning and dyeing plants.....	714	8,154	1,199	513	103	1,044	876	812	16,142	2,143	4,044	375	1,954	2,357
Beauty and barber shops.....	1,677	13,025	2,793	1,828	197	367	5,271	4,135	24,489	2,407	7,288	524	953	5,475
Other personal services.....	1,001	6,967	3,437	1,500	154	204	1,215	950	10,240	4,395	901	181	723	2,214
Business services.....	2,433	134,236	17,388	3,042	1,032	3,800	1,308	4,240	54,238	21,110	3,039	737	2,317	14,743
Automobile and other repair services.....	3,777	66,594	34,080	6,692	1,406	2,822	9,427	4,182	41,901	381	755	81	476	2,300
Automobile parking, repair, and services.....	1,976	59,129	30,389	6,684	1,353	2,012	7,425	1,732	26,053	5,588	3,981	674	1,456	7,466
Repair services, except automobile.....	1,801	7,465	2,051	2,189	461	310	2,192	2,450	15,868	5,160	1,895	182	618	3,386
Amusement and recreation services, including motion pictures.....	1,359	12,411	2,869	8,527	843	3,124	33,427	1,670	52,310	3,424	7,073	731	1,903	24,021
Medical services.....	2,305	68,816	2,869	8,527	843	3,124	33,427	1,670	52,310	3,424	7,073	731	1,903	24,021
Offices of physicians and surgeons.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Offices of dentists and dental surgeons.....	999	13,519	1,140	1,345	207	666	4,405	658	25,514	737	3,005	266	1,014	14,792
Other medical services.....	1,043	4,394	78	1,699	123	233	6,630	755	17,842	2,304	3,315	361	410	4,436
Educational services.....	713	13,671	449	1,699	123	233	6,630	755	17,842	2,304	3,315	361	410	4,436
Legal services.....	389	3,576	8	612	18	274	1,599	552	2,465	56	1,541	15	254	1,713
Engineering and architectural services.....	1,673	8,166	8	1,387	176	508	2,913	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services.....	941	3,836	8	44	7	392	1,977	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services.....	545	13,577	7,962	1,161	132	704	1,104	801	9,174	6,281	189	178	437	595
Nature of business not allocable.....														

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	LOS ANGELES DISTRICT (California)							Net profit (less loss) (Thousand dollars)
								Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)		
CALIFORNIA, TOTAL															
All industries.....	710,010	19,739,324	10,436,604	1,696,993	418,006	634,384	2,594,269	407,480	11,433,887	6,015,432	1,005,269	223,172	343,335	1,498,067	
Agriculture, forestry, and fisheries.....	123,915	1,917,833	1,206,971	41,511	83,892	150,998	97,215	49,310	725,336	436,320	34,577	29,249	57,180	27,259	
Farms.....	97,915	1,489,891	988,610	462	78,993	136,315	31,062	32,967	540,969	383,811	-	26,186	48,041	16,424	
Field crop farms.....	16,512	338,521	176,614	1	18,873	32,539	39,425	6,070	117,466	59,121	-	6,071	11,512	10,503	
Fruit, tree nut, and vegetable farms.....	36,594	433,289	238,216	1	31,219	45,497	32,394	12,039	134,909	87,958	3	11,285	15,030	2,167	
Livestock farms.....	29,305	609,032	483,096	3	22,230	46,332	136,808	8,243	240,267	203,722	1	5,932	16,881	1,626	
Farms, not elsewhere classified.....	15,804	109,049	70,684	453	6,671	11,947	13,949	6,615	48,327	33,010	443	2,898	4,618	1,658	
Other agriculture, forestry, and fisheries.....	26,000	427,942	218,361	41,049	4,899	14,683	66,153	16,343	184,367	52,509	34,130	3,063	9,139	35,683	
Mining.....	2,808	28,525	6,223	1,646	805	3,509	231	2,303	25,026	5,310	1,552	696	3,056	660	
Contract construction.....	54,356	2,216,719	1,377,182	148,912	37,255	55,833	225,447	34,934	1,364,947	836,561	94,141	23,760	35,028	135,136	
General contractors.....	34,756	987,781	678,131	30,081	11,533	20,011	77,298	9,265	544,845	290,625	20,660	6,857	12,106	39,855	
Special trade contractors.....	36,850	1,134,002	639,912	111,872	24,749	32,823	140,231	24,135	771,864	448,815	67,552	16,263	23,495	90,958	
Contractors not allocable.....	2,750	94,936	59,139	6,959	973	2,999	7,918	1,534	48,238	28,121	5,829	640	1,427	4,323	
Manufacturing.....	19,470	832,883	473,288	80,365	18,847	29,691	77,414	13,768	621,085	385,688	48,356	13,733	19,425	48,001	
Transportation, communication, electric, gas, and sanitary services.....	20,156	546,949	59,237	103,299	28,256	46,902	66,179	10,194	244,502	16,080	56,124	11,223	18,802	28,555	
Motor freight transportation and warehousing, terminals, and related services.....	15,911	443,295	51,410	73,636	23,697	38,272	48,625	8,004	177,914	12,075	34,754	8,075	12,692	19,408	
Other transportation, communication, electric, gas, and sanitary services.....	4,245	103,654	7,827	29,663	4,559	8,630	17,554	2,190	66,588	4,005	21,370	3,148	6,110	9,147	
Wholesale and retail trade.....	170,058	9,598,912	6,579,456	760,202	155,020	139,515	630,714	102,481	5,592,335	3,660,999	427,660	86,391	85,236	360,200	
Wholesale trade.....	32,987	1,651,272	1,125,629	78,326	15,008	23,105	147,254	20,747	1,014,066	706,334	40,508	8,912	13,676	87,031	
Groceries and related products.....	3,605	546,353	441,645	23,307	3,165	4,930	21,318	2,113	363,374	293,446	8,686	1,940	3,423	11,903	
Other wholesale trade.....	29,382	1,094,919	683,984	55,619	11,843	18,175	125,936	18,634	650,692	412,888	31,822	6,972	10,253	75,123	
Retail trade.....	130,251	7,947,640	5,453,827	646,908	135,014	111,429	450,912	77,904	4,340,892	2,995,008	371,711	74,657	68,226	249,769	
General merchandise stores.....	7,680	229,152	150,345	16,968	4,292	5,898	10,320	4,417	112,968	66,588	8,170	1,924	4,073	8,444	
Food stores.....	16,433	1,307,014	1,041,559	66,427	19,807	16,689	57,749	9,465	703,672	555,129	34,105	5,696	10,716	30,690	
Automobile and truck dealers.....	2,660	628,527	521,377	29,391	4,560	3,166	9,637	1,405	310,379	260,060	12,583	1,922	1,935	1,935	
Gasoline service stations.....	16,231	1,403,016	1,106,266	14,159	10,545	10,545	66,366	10,166	916,123	635,860	77,910	9,387	6,456	38,638	
Apparel and accessory stores.....	5,885	312,907	200,339	27,263	5,857	4,016	25,351	3,068	192,417	120,622	17,035	3,355	2,398	17,582	
Furniture, home furnishings, and equipment stores.....	11,659	599,343	407,307	30,304	11,916	8,564	50,731	4,482	353,754	242,634	18,886	7,507	6,670	28,826	
Furniture, home furnishings, and equipment stores.....	30,920	1,176,509	566,301	21,070	40,555	33,520	94,100	18,967	720,837	350,464	135,688	23,296	22,429	49,393	
Eating and drinking places.....	38,783	1,842,330	1,246,499	143,219	33,868	29,031	135,954	22,934	1,030,742	705,651	67,334	17,790	16,403	77,861	
Other retail stores.....	6,820	388,842	238,542	34,368	4,998	4,981	32,648	3,830	237,377	159,657	15,441	2,822	3,334	23,400	
Wholesale and retail trade not allocable.....	69,999	832,093	92,766	38,546	12,698	36,726	301,356	42,342	496,208	54,794	22,301	6,933	22,301	166,967	
Finance, insurance, and real estate.....	14,987	215,155	23,120	17,403	2,087	7,111	79,243	8,387	140,232	20,337	10,489	1,211	4,263	45,012	
Insurance agents, brokers, and service.....	51,849	571,859	68,746	16,612	10,144	28,670	200,468	32,092	329,229	34,389	10,881	5,532	17,384	107,636	
Real estate.....	3,163	45,079	900	4,531	467	945	21,645	1,863	26,747	68	1,521	190	654	14,319	
Finance, insurance, and real estate, not elsewhere classified.....	244,995	3,790,858	693,947	520,301	80,457	169,322	1,185,772	149,484	2,342,294	414,753	318,115	50,793	106,231	725,529	
Hotels, rooming houses, camps, and other lodging places.....	12,004	204,707	35,603	26,974	12,776	24,380	14,010	6,756	94,790	9,366	7,070	7,070	12,250	5,360	
Personal services.....	51,698	562,374	111,734	101,557	15,420	31,408	124,841	30,148	341,816	63,943	64,013	9,814	18,777	72,888	
Laundries, laundry services, cleaning and dyeing plants.....	12,351	232,348	59,305	31,942	7,168	19,850	27,450	6,669	147,048	39,400	19,265	5,051	12,244	13,347	
Beauty and barber shops.....	23,788	249,660	33,377	61,046	6,419	7,466	74,865	15,179	150,970	17,137	39,401	3,887	4,482	45,621	
Other personal services.....	13,559	80,366	19,052	8,569	1,833	4,092	22,226	8,300	43,798	7,586	5,347	876	2,051	13,920	
Business services.....	36,687	504,460	124,983	94,500	9,549	19,323	111,307	23,016	312,761	78,989	50,380	6,645	12,865	68,316	
Automobile and other repair services.....	35,014	606,109	293,934	53,438	12,723	38,528	103,313	20,894	375,473	181,012	38,996	8,696	12,163	62,316	
Automobile parking, repair, and service.....	14,168	393,199	20,352	39,709	9,018	10,917	51,712	8,951	263,743	139,755	30,630	6,660	7,719	33,077	
Repair services, except automobile.....	20,846	212,920	90,832	34,129	3,708	6,611	51,601	11,943	111,730	41,257	8,366	2,036	4,444	29,156	
Amusement and recreation services, including motion pictures.....	13,004	144,789	17,953	18,897	4,603	10,472	11,077	8,430	100,215	8,576	13,244	2,706	6,263	9,194	
Medical services.....	40,181	1,210,118	65,790	150,371	17,709	40,102	589,767	24,457	756,997	38,309	95,114	10,883	26,301	361,683	
Offices of physicians and surgeons.....	14,915	640,048	74,126	13,728	8,356	23,728	34,744	9,419	428,407	12,504	48,854	5,651	14,877	226,884	
Offices of dentists and dental surgeons.....	8,828	379,898	18,063	54,004	5,886	11,513	176,012	4,524	217,803	9,391	36,383	3,666	6,616	92,965	
Other medical services.....	16,438	190,172	33,939	21,841	3,467	7,221	66,011	10,514	110,787	16,714	9,877	1,966	4,808	42,430	
Educational services.....	10,294	37,504	1,243	5,751	975	6,642	6,908	6,133	22,578	656	22,578	634	5,421	2,482	
Legal services.....	9,591	234,668	5,935	29,377	2,450	7,340	116,190	5,807	145,512	16,803	16,803	1,444	4,854	72,964	
Engineering and architectural services.....	7,477	108,381	27,614	13,152	1,906	3,662	31,662	9,326	74,580	23,638	17,436	1,436	2,186	19,742	
Accounting, auditing, and bookkeeping services.....	13,421	106,708	1,246	20,380	1,678	4,604	49,184	9,936	66,355	549	11,581	964	2,721	31,882	
Other services.....	13,624	71,039	8,307	3,104	648	3,159	27,813	9,180	50,217	6,834	2,122	501	2,430	18,846	
Nature of business not allocable.....	4,253	34,552	7,534	2,211	776	1,888	9,941	2,664	22,154	4,927	1,853	394	1,076	5,760	

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	SAN FRANCISCO DISTRICT (California)					COLORADO					Net profit (less loss) (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)				
All industries.....	412,536	8,305,437	4,481,172	691,724	194,834	286,249	1,096,202	107,264	2,125,435	1,211,964	137,266	45,413	101,526	261,703	
Agriculture, forestry, and fisheries.....	7,605	1,192,497	770,651	6,934	54,643	93,818	69,956	37,148	479,623	300,616	2,113	18,279	50,572	23,476	
Farms.....	6,948	928,922	606,799	15	52,807	88,274	39,486	35,301	452,596	296,338	2,113	17,957	50,572	23,476	
Field crop farms.....	10,142	221,055	117,493	-	12,802	21,027	28,922	1,129	180,965	97,543	-	6,410	20,842	18,001	
Forest, tree nut, and vegetable farms.....	24,555	298,380	176,258	-	19,934	36,467	36,227	1,125	160,229	77,471	-	556	1,110	1,131	
Livestock farms.....	21,062	368,765	279,374	-	16,298	29,451	120,572	18,304	253,221	185,852	-	10,597	25,426	18,765	
Farms not elsewhere classified.....	9,189	66,722	37,674	15	3,773	7,329	909	3,111	8,181	5,472	-	385	1,116	1,818	
Other agriculture, forestry, and fisheries.....	9,657	243,575	165,852	6,919	1,836	5,544	30,470	1,847	27,027	4,272	2,113	322	2,069	5,469	
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	554	9,312	4,272	2,113	322	2,069	5,469	
Extract construction.....	19,422	851,772	540,621	54,771	13,495	20,805	96,311	8,554	166,221	89,715	13,362	2,922	6,313	26,685	
General contractors.....	7,911	442,936	218,506	1,421	7,476	7,905	37,643	1,523	52,046	30,761	3,330	982	6,078	6,078	
Special trade contractors.....	12,715	362,138	191,097	44,220	8,486	11,328	49,273	6,730	112,535	58,412	16,032	1,918	3,785	20,144	
Contractors not elsewhere classified.....	1,216	46,698	31,018	1,130	333	1,572	3,995	(2)	(2)	(2)	-	(2)	-	(2)	
Manufacturing.....	5,702	211,798	87,600	32,009	5,114	10,266	29,413	2,400	-3,462	23,401	2,916	816	2,168	8,276	
Transportation, communication, electric, gas, and engineering services.....	9,962	302,447	43,157	47,175	17,033	28,100	37,624	7,027	65,307	26,602	3,162	3,070	3,728	8,107	
Motor freight transportation and warehousing, terminals, and related services.....	7,907	265,381	39,335	38,882	15,622	25,580	29,217	2,386	57,884	24,561	3,647	2,479	3,367	5,522	
Other transportation, communication, electric, gas, and engineering services.....	2,055	37,066	3,822	8,293	1,411	2,520	8,407	1,641	7,423	2,041	115	91	361	2,585	
Wholesale and retail trade.....	67,877	3,946,577	2,718,457	332,942	68,629	54,279	276,514	19,851	985,028	697,000	78,552	12,652	15,799	67,963	
Wholesale trade.....	12,240	637,206	419,295	38,418	6,096	9,429	66,223	7,842	231,932	166,351	9,936	1,028	3,008	22,316	
Groceries and related products.....	1,492	192,979	148,199	14,971	1,225	1,507	9,410	4,812	(2)	(2)	(2)	(2)	(2)	(2)	
Other wholesale trade.....	10,748	444,227	271,096	23,797	4,871	7,922	56,813	4,431	163,618	110,112	7,771	745	2,637	18,412	
Retail trade.....	55,347	3,157,906	2,200,277	275,197	60,397	43,203	201,643	13,756	694,470	494,026	66,478	10,658	11,113	40,179	
General merchandise stores.....	3,263	116,184	83,757	8,798	2,368	1,825	5,476	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
Food stores.....	6,968	603,342	486,430	32,322	10,111	5,973	27,059	1,563	86,061	70,659	3,936	1,292	1,231	3,312	
Automobile and truck dealers.....	1,255	318,148	261,517	16,808	2,638	1,885	7,702	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
Gasoline service stations.....	6,065	486,893	367,498	38,356	4,772	4,089	28,328	2,416	148,744	119,864	8,632	805	844	7,999	
Apparel and accessory stores.....	1,817	120,490	79,717	12,228	2,722	1,618	7,753	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
Furniture, home furnishings, and equipment stores.....	5,177	265,989	166,673	11,418	4,409	3,894	21,925	1,351	33,842	22,506	3,761	311	665	1,742	
Eating and drinking places.....	11,953	495,672	215,837	81,382	17,299	12,591	44,707	2,433	119,326	61,329	23,491	4,016	3,784	8,826	
Other retail stores.....	15,849	811,588	540,848	75,885	16,078	12,628	58,693	4,640	252,764	178,333	24,854	3,698	3,720	14,142	
Wholesale and retail trade not allocated.....	2,990	151,465	98,685	18,927	2,176	1,647	9,248	1,253	58,626	36,623	2,138	466	1,658	5,468	
Finance, insurance, and real estate.....	27,657	335,885	37,972	15,655	5,765	14,425	134,389	6,438	63,586	9,903	5,323	905	2,803	21,567	
Insurance agents, brokers, and service.....	6,600	74,923	2,783	6,914	876	2,848	34,231	2,387	31,007	2,525	7,698	221	1,000	9,757	
Real estate.....	19,757	262,630	34,357	5,711	4,612	11,286	92,832	3,326	28,256	6,907	600	619	1,595	10,778	
Finance, insurance, and real estate, not elsewhere classified.....	1,100	18,332	34,832	3,010	277	291	7,326	725	4,323	471	25	65	208	1,032	
Services.....	95,511	1,448,564	275,194	202,186	29,664	63,291	460,243	27,095	296,896	53,245	31,053	6,123	17,886	103,309	
Hotels, rooming houses, camps, and other lodging places.....	5,248	109,917	26,237	13,968	5,726	12,334	8,650	2,575	37,924	1,772	3,413	2,631	6,867	5,991	
Personal services.....	21,590	220,558	47,791	37,544	5,606	12,631	51,653	6,038	50,420	13,537	7,107	1,224	3,096	10,632	
Laundries, laundry services, cleaning and dyeing plants.....	3,682	85,360	19,905	12,677	2,117	7,606	14,103	887	9,611	1,260	1,260	470	1,518	612	
Beauty and barber shops.....	10,609	98,690	16,220	21,645	2,532	2,984	29,244	3,102	30,676	9,606	4,877	641	981	6,565	
Other personal services.....	5,259	36,568	11,666	3,222	957	2,641	8,306	2,049	10,133	2,351	970	113	507	3,455	
Business services.....	13,671	191,699	45,599	44,120	2,904	6,658	42,991	3,521	27,054	7,370	2,758	284	1,424	7,494	
Automobile and other repair services.....	14,120	230,636	112,922	14,842	4,027	6,365	41,080	4,692	37,285	14,898	3,775	700	1,486	9,331	
Automobile parking, repair, and services.....	3,217	129,446	63,597	9,079	2,369	3,198	18,635	1,848	19,707	8,708	2,366	460	548	3,683	
Repair services, except automobile.....	8,903	101,190	43,325	5,763	1,669	3,167	22,445	2,844	17,708	6,700	1,469	240	938	4,648	
Amusement and recreation services, including motion pictures.....	4,574	44,574	9,377	5,648	1,897	2,409	1,883	1,562	11,971	3,797	1,746	144	900	1,847	
Medical services.....	15,724	433,121	27,481	55,257	6,826	13,801	228,084	3,793	296,896	4,233	8,029	919	2,941	45,939	
Offices of physicians and surgeons.....	5,496	211,641	1,524	25,272	2,705	6,851	121,456	1,658	49,394	1,187	5,954	581	1,593	28,211	
Offices of dentists and dental surgeons.....	4,304	162,055	8,672	18,021	2,620	2,413	83,047	(2)	37,924	(2)	(2)	(2)	(2)	(2)	
Other medical services.....	5,924	79,385	17,285	11,964	1,501	2,413	29,581	1,530	15,861	1,776	630	176	683	8,056	
Educational services.....	4,161	14,927	587	341	341	1,221	1,426	1,040	1,962	143	-	19	91	1,074	
Social services.....	3,784	89,156	3,574	12,774	1,066	2,486	43,227	1,482	23,310	608	2,075	142	657	13,831	
Legal services.....	2,750	32,801	3,976	5,710	714	1,983	11,920	696	13,074	6,482	526	59	99	2,788	
Engineering and architectural services.....	5,485	46,353	697	6,999	714	1,883	17,362	882	15,342	715	715	25	147	3,177	
Accounting, auditing, and bookkeeping services.....	4,444	26,822	1,473	982	147	729	6,967	1,014	3,884	390	212	16	218	2,205	
Other services, not elsewhere classified.....	1,589	12,398	2,607	358	382	812	4,181	1,137	16,000	10,120	372	983	983	1,477	

Not reported by business not allocated.

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4. —NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INTERNAL REVENUE DISTRICT —Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
CONNECTICUT														
All industries.....	89,823	1,985,744	1,096,784	146,910	32,004	49,283	378,981	230,487	4,534,524	2,608,794	309,330	71,513	186,118	577,225
Agriculture, forestry, and fisheries.....	6,581	81,467	54,048	1,475	2,638	6,157	5,073	45,006	407,762	241,473	17,544	12,822	39,790	36,220
Farms.....	5,292	62,401	47,483	51	2,178	5,234	2,212	38,195	371,726	221,622	17,544	12,822	39,790	36,220
Field crop farms.....	2,292	27,401	20,483	51	2,178	5,234	2,212	38,195	371,726	221,622	17,544	12,822	39,790	36,220
Fruit, tree nut, and vegetable farms.....	664	2,634	1,239	51	1,122	353	220	13,122	145,652	88,206	3,295	1,297	5,183	21,489
Livestock farms.....	3,401	5,911	44,293	—	1,613	4,168	1,317	10,376	107,151	88,206	—	3,295	1,297	31,576
Farms, not elsewhere classified.....	936	2,032	879	—	235	443	1,229	8,957	28,789	22,051	362	3,497	14,140	11,962
Other agriculture, forestry, and fisheries.....	1,289	15,066	6,565	1,424	400	923	5,285	6,811	76,036	19,851	17,182	1,411	3,292	15,531
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	11,722	300,311	184,159	18,932	4,642	5,681	50,185	24,624	563,137	368,510	40,623	7,536	16,295	68,520
General contractors.....	2,065	83,273	53,135	10,731	1,886	1,886	20,118	27,443	277,643	171,162	8,842	2,630	8,776	20,915
Special trade contractors.....	2,412	212,907	128,413	18,124	3,398	3,398	35,866	12,337	283,816	137,348	31,781	4,900	7,462	20,915
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	2,721	61,798	30,165	6,276	1,787	2,824	10,079	5,785	170,637	108,344	10,075	3,308	7,601	17,736
Transportation, communication, electric, gas, and sanitary services.....	2,944	51,448	13,942	8,613	1,542	4,175	9,685	6,199	117,054	21,532	17,890	2,856	12,407	11,274
Motor freight transportation and warehousing, terminals, and related services.....	1,220	29,813	6,204	6,367	1,077	2,697	4,677	3,910	78,730	12,784	10,448	2,089	9,512	8,666
Other transportation, communication, electric, gas, and sanitary services.....	1,724	21,635	7,738	2,246	465	1,478	5,008	2,289	38,324	8,768	7,442	767	2,895	2,608
Wholesale and retail trade.....	24,914	1,008,937	727,801	38,278	14,914	12,475	98,494	51,945	2,179,326	1,649,889	116,347	19,138	35,799	117,948
Wholesale trade.....	4,702	117,714	79,993	3,592	882	1,766	15,840	10,237	426,002	307,669	12,798	1,858	7,070	36,567
Groceries and related products.....	4,205	58,583	31,954	1,343	363	1,255	13,711	8,659	277,719	178,650	2,765	431	1,390	3,455
Other wholesale trade.....	19,720	864,112	626,957	53,353	13,663	10,151	80,214	40,118	1,675,944	1,286,238	97,934	16,512	26,228	76,445
General merchandise stores.....	2,367	46,919	32,935	2,779	822	571	4,643	4,387	129,262	98,844	5,929	929	2,236	7,445
Food stores.....	2,838	169,817	136,978	7,035	1,879	1,806	12,432	6,310	320,368	269,697	9,591	1,981	4,845	13,538
Automobile and truck dealers.....	2,271	163,306	128,828	8,945	1,480	1,115	9,953	6,130	378,412	314,451	22,493	2,292	2,542	9,998
Gasoline service stations.....	755	33,891	21,659	2,759	536	278	4,068	2,021	76,290	51,455	5,605	977	906	6,520
Apparel and accessory stores.....	977	70,010	48,843	5,881	1,159	1,026	6,697	2,628	89,717	58,395	5,322	995	2,317	8,653
Furniture, home furnishings, and equipment stores.....	3,153	94,208	50,579	12,334	2,545	1,852	12,470	6,628	186,615	116,710	24,088	4,336	4,981	3,921
Eating and drinking places.....	7,248	279,204	201,988	13,279	5,175	3,388	29,400	11,537	329,157	232,222	19,574	4,152	8,112	22,426
Other retail stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade not allocable.....	5,442	48,940	6,148	3,934	621	2,225	20,139	19,390	172,896	17,094	8,595	5,739	15,204	57,742
Finance, insurance, and real estate.....	1,588	19,825	1,906	2,772	134	433	9,324	3,537	42,639	11,674	1,876	144	1,515	16,563
Insurance agents, brokers, and service.....	3,671	28,464	4,251	1,091	460	1,773	16,548	14,582	117,840	5,281	4,567	5,778	12,823	37,797
Real estate.....	183	651	11	71	7	19	67	971	12,417	99	2,532	217	866	3,362
Finance, insurance, and real estate, not elsewhere classified.....	35,232	431,591	70,514	49,402	5,798	15,950	185,679	73,756	883,802	185,944	96,524	19,429	55,509	262,693
Services.....	1,216	14,742	3,106	1,460	971	1,507	1,833	8,916	81,762	12,554	5,770	6,882	12,662	1,301
Hotels, rooming houses, camps, and other lodging places.....	6,679	67,063	15,690	11,436	1,182	3,224	13,746	16,298	141,695	38,248	18,209	3,098	11,546	27,546
Personal services.....	1,176	21,617	5,393	5,151	427	1,741	2,867	4,397	63,940	19,367	7,727	1,579	7,717	6,222
Laundries, laundry services, cleaning, and dyeing plants.....	3,967	32,519	6,639	4,403	565	914	12,282	7,738	39,927	5,223	7,890	893	1,842	12,296
Beauty and barber shops.....	1,536	12,927	3,556	1,676	250	569	3,597	4,163	37,828	13,658	2,592	626	1,987	9,028
Other personal services.....	4,033	35,364	6,349	3,470	402	1,365	12,891	7,447	57,627	12,636	5,997	612	3,565	18,059
Business services.....	1,796	40,105	23,197	3,869	785	1,490	8,515	10,560	145,523	75,523	13,779	2,679	6,132	16,784
Automobile and other repair services.....	2,237	10,477	3,655	3,275	74	341	3,993	6,717	94,084	51,089	11,394	2,036	3,567	7,644
Automobile parking, repair, and services.....	1,626	12,927	2,970	741	368	724	2,210	3,668	55,759	9,486	3,279	1,256	2,565	9,140
Repair services, except automobile.....	8,551	159,114	8,973	15,253	1,245	4,901	96,940	13,253	287,400	23,850	30,279	3,682	11,997	147,044
Amusement and recreation services, including motion pictures.....	3,278	91,046	3,822	6,048	2,845	2,845	15,283	15,283	152,383	3,856	17,955	1,625	6,552	147,044
Medical services.....	3,701	25,359	1,212	5,714	441	1,169	21,967	1,969	76,632	8,252	7,930	726	3,178	35,773
Offices of physicians and surgeons.....	1,239	38,443	536	4,714	252	1,307	21,223	2,804	58,385	11,732	4,394	1,331	2,267	26,758
Offices of dentists and dental surgeons.....	2,544	38,475	536	4,714	252	1,307	21,223	2,804	58,385	11,732	4,394	1,331	2,267	26,758
Other medical services.....	1,895	15,054	3	3,026	162	301	8,367	3,997	21,875	1,917	2,231	370	1,231	4,241
Educational services.....	2,104	13,665	1,905	78	52	503	7,284	2,194	37,152	15,543	1,610	621	235	2,291
Legal services.....	2,104	13,665	1,905	78	52	503	7,284	2,194	37,152	15,543	1,610	621	235	2,291
Engineering and architectural services.....	2,104	13,665	1,905	78	52	503	7,284	2,194	37,152	15,543	1,610	621	235	2,291
Accounting, auditing, and bookkeeping services.....	2,104	13,665	1,905	78	52	503	7,284	2,194	37,152	15,543	1,610	621	235	2,291
Other businesses.....	2,104	13,665	1,905	78	52	503	7,284	2,194	37,152	15,543	1,610	621	235	2,291
Nature of business not allocable.....	237	782	1,905	78	52	503	7,284	2,194	37,152	15,543	1,610	621	235	2,291

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. — NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT —Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
ILLINOIS, TOTAL														
All industries.....	170,675	3,526,439	2,225,120	246,584	47,036	134,972	345,235	507,713	10,804,788	6,135,568	668,112	300,830	469,793	1,641,259
Agriculture, forestry, and fisheries.....	69,002	498,211	325,790	2,291	9,668	62,232	24,053	185,845	2,046,886	1,111,002	7,137	96,413	235,610	361,786
Farms.....	60,980	472,440	312,433	-	9,245	62,232	24,053	181,736	1,969,203	1,075,922	7,137	96,413	231,875	346,321
Field crop farms.....	28,006	230,365	151,073	-	4,223	30,214	25,877	97,434	882,879	349,192	-	53,807	118,432	254,276
Fruit, tree nut, and vegetable farms.....	4,043	30,974	17,261	-	591	3,504	4,831	1,932	17,402	13,537	-	859	1,466	1,106
Livestock farms.....	27,200	165,738	125,082	-	3,564	24,944	16,599	73,431	1,034,154	693,483	-	37,410	107,433	91,547
Farms not elsewhere classified.....	7,671	25,363	19,017	-	907	2,166	12,071	8,939	34,768	19,710	78	2,606	1,664	1,664
Other agriculture, forestry, and fisheries.....	2,022	25,771	13,357	2,291	443	1,404	2,015	4,109	77,683	35,080	7,059	1,731	3,735	15,465
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,073	26,394	3,702	3,150	530	2,368	2,368
Contract construction.....	12,568	343,076	210,769	22,900	4,283	8,535	34,323	32,627	719,944	420,822	47,946	11,855	24,885	118,758
General contractors.....	3,120	117,847	155,946	11,185	2,729	5,549	9,974	3,824	182,525	118,467	17,429	2,927	5,518	16,617
Special trade contractors.....	9,105	215,352	53,055	11,149	1,342	2,701	2,894	27,798	528,788	297,255	30,705	8,932	19,078	100,233
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,005	8,631	5,100	12	96	289	1,908
Manufacturing.....	4,923	170,832	104,463	16,102	2,618	6,655	14,649	10,055	301,602	174,662	16,388	5,618	10,691	47,058
Transportation, communication, electric, gas, and sanitary services.....	5,432	107,687	35,183	8,552	1,604	9,814	6,046	14,148	318,439	53,179	47,479	14,401	35,227	40,558
Motor freight transportation and warehousing, terminals, and related services.....	3,157	75,109	13,478	6,905	1,394	8,251	4,488	11,406	285,803	49,180	45,286	13,756	32,438	31,773
Other transportation, communication, electric, gas, and sanitary services.....	2,325	32,578	21,705	1,647	210	1,563	1,558	2,742	32,636	3,995	2,193	645	2,289	8,785
Wholesale and retail trade.....	37,841	1,839,443	1,392,651	110,789	19,608	24,602	103,450	102,723	5,358,096	3,967,292	319,872	139,803	278,851	328,831
Wholesale trade.....	5,811	319,138	212,797	19,878	2,392	5,715	27,372	19,783	1,287,501	1,195,187	53,454	21,148	15,342	117,231
Groceries and related products.....	946	89,181	62,011	6,128	375	1,256	2,431	2,795	532,138	470,532	15,546	1,393	1,633	16,230
Other wholesale trade.....	4,865	229,977	140,786	13,750	2,017	4,459	24,941	16,988	995,363	724,655	37,908	19,755	11,853	101,001
Retail trade.....	31,028	1,495,871	1,163,000	89,282	16,945	18,236	74,752	80,938	3,709,767	2,687,659	257,291	115,723	60,526	201,944
General merchandise stores.....	3,891	95,152	76,480	1,811	1,151	1,813	6,171	12,261	168,176	110,657	8,533	3,654	5,489	16,037
Food stores.....	7,313	344,880	287,306	12,504	2,899	3,186	14,652	13,049	810,951	653,231	35,021	24,574	9,772	39,567
Automobile and truck dealers.....	1,340	185,103	152,574	10,413	1,140	394	3,946	1,823	275,747	233,356	9,930	1,663	4,334	4,334
Gasoline service stations.....	5,436	276,658	225,827	18,500	1,337	2,805	8,096	9,729	656,205	505,143	46,403	18,332	1,915	23,900
Apparel and accessory stores.....	4,91	22,587	15,758	1,701	216	200	2,089	2,872	105,348	68,950	3,511	1,390	8,391	8,391
Furniture, home furnishings, and equipment stores.....	1,217	43,695	30,441	2,709	421	921	3,229	2,937	174,630	114,147	15,122	4,777	3,280	12,565
Furniture, home furnishings, and equipment stores.....	3,172	138,363	91,522	14,264	2,261	3,384	5,736	20,109	595,302	351,854	59,927	32,378	19,311	29,610
Eating and drinking places.....	8,148	389,433	283,092	27,580	5,469	5,533	30,833	16,758	923,208	650,321	74,304	26,834	14,976	62,515
Other retail stores.....	1,022	24,414	16,854	1,529	271	651	1,326	2,404	121,028	84,446	9,127	2,932	1,977	9,166
Wholesale and retail trade not allocable.....	5,777	71,831	21,137	5,486	1,095	2,368	22,545	31,503	339,793	64,071	23,862	7,502	14,057	125,835
Finance, insurance, and real estate.....	1,991	27,346	11,226	3,355	214	1,672	11,805	12,732	141,095	20,285	9,609	6,801	4,976	63,360
Insurance agencies, brokers, and service.....	3,390	32,427	11,804	1,298	792	1,631	8,635	17,204	159,247	23,393	12,787	6,686	8,943	57,825
Real estate.....	403	12,068	6,897	633	89	215	2,105	1,567	39,451	19,789	1,468	215	435	4,650
Finance, insurance, and real estate not elsewhere classified.....	Services.....	477,132	120,780	76,195	7,806	19,727	135,847	127,712	1,687,696	340,127	201,972	24,562	68,781	611,330
Hotels, rooming houses, camps, and other lodging places.....	2,973	38,689	16,122	7,156	1,654	3,639	3,075	4,086	40,268	1,628	4,828	2,603	6,514	5,715
Personal services.....	7,471	66,122	18,139	11,048	1,294	3,547	15,214	35,621	318,210	62,326	51,834	5,850	15,780	82,085
Laundries, laundry services, cleaning and dyeing plants.....	1,455	13,808	2,239	2,607	357	973	2,680	5,828	80,451	17,884	11,503	1,265	4,475	11,876
Beauty and barber shops.....	4,603	28,293	6,300	5,696	475	958	8,941	22,163	137,147	15,744	32,774	2,100	3,598	49,374
Other personal services.....	1,413	24,921	9,600	2,745	462	1,616	3,593	7,630	100,612	28,698	7,557	2,485	5,707	20,835
Business services.....	2,643	25,271	6,102	4,312	480	787	8,023	14,682	172,446	55,612	17,848	1,435	4,975	46,205
Automobile and other repair services.....	6,678	165,278	77,073	27,570	2,649	4,262	20,761	18,531	239,917	119,481	21,687	8,222	4,936	43,456
Automobile parking, repair, and services.....	2,683	68,472	47,447	17,144	1,253	1,785	10,870	14,904	147,121	78,145	18,881	4,776	17,680	17,680
Repair services, except automobile.....	1,307	68,472	29,595	12,425	1,306	2,497	9,991	11,927	92,796	41,333	1,896	1,885	3,513	25,606
Amusement and recreation services, including motion pictures.....	Medical services.....	5,076	73,048	16,303	1,133	1,133	65,630	22,415	530,333	42,235	54,853	3,564	17,609	285,537
Offices of physicians and surgeons.....	1,864	73,048	869	9,135	642	2,511	43,952	8,734	312,061	10,919	33,578	1,842	10,243	182,473
Offices of dentists and dental surgeons.....	633	20,980	1,330	4,238	249	862	13,488	4,901	123,390	12,317	11,703	568	4,199	39,605
Other medical services.....	2,579	20,882	2,324	2,929	242	993	8,190	8,780	94,882	18,999	9,572	1,174	3,167	39,605
Educational services.....	2,620	7,258	664	979	77	416	3,400	3,572	13,473	856	1,062	183	1,154	84,618
Legal services.....	1,923	20,678	182	1,669	93	906	11,439	8,245	150,533	7,863	13,697	706	3,833	6,249
Engineering and architectural services.....	1,010	10,221	1,786	1,200	94	399	4,670	3,111	52,487	9,345	10,131	634	1,261	17,407
Accounting, auditing, and bookkeeping services.....	1,157	5,683	1,097	1,493	59	199	2,447	6,097	31,483	224	10,505	220	1,436	16,985
Other services.....	712	5,513	3,273	6	4	193	1,015	5,226	53,793	22,266	3,978	475	770	16,351
Nature of business not allocable.....	2,366	26,894	18,095	939	279	645	4,144	2,025	5,938	711	336	126	190	3,685

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	CHICAGO DISTRICT (Illinois)					SPRINGFIELD DISTRICT (Illinois)					Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)				
								Businesses	Receipts	Cost of goods sold	Salaries and wages	Taxes	Deprecia- tion	Net profit (less loss)	Businesses	Receipts	Cost of goods sold			Salaries and wages	Taxes	Deprecia- tion	Net profit (less loss)
All industries.....	270,507	6,735,009	3,817,354	443,344	168,396	235,735	1,006,920	237,206	4,069,779	2,318,214	224,768	132,434	234,058	633,309									
Agriculture, forestry, and fisheries.....	56,186	744,139	446,735	3,942	35,885	87,146	74,808	129,659	1,302,747	664,267	3,195	60,528	148,464	286,978									
Farms.....	53,715	711,767	438,284	78	35,217	85,066	65,301	128,021	1,257,436	637,638	-	59,465	146,809	281,020									
Field crop farms.....	23,060	206,296	86,189	-	14,749	32,185	41,692	74,374	676,583	263,003	-	39,058	86,247	212,584									
Fruit, tree nut, and vegetable farms.....	980	12,142	9,733	-	586	1,167	1,569	952	5,260	3,804	-	273	299	463									
Livestock farms.....	26,752	478,119	334,466	-	18,691	49,916	24,091	46,679	556,035	359,017	-	18,719	37,517	67,456									
Farms, not elsewhere classified.....	2,923	15,210	7,896	78	1,191	1,191	1,087	6,016	19,558	11,814	-	1,415	2,746	517									
Other agriculture, forestry, and fisheries.....	2,471	32,372	8,451	3,864	668	2,080	9,507	1,638	45,311	26,629	3,195	1,063	1,655	5,958									
Mining.....	392	7,689	515	101	193	1,069	1,732	681	18,705	3,187	3,049	337	1,438	3,120									
Contract construction.....	19,693	501,570	304,072	27,730	7,645	15,219	79,615	12,934	218,374	116,750	20,216	4,210	9,666	39,143									
General contractors.....	2,669	120,954	81,184	7,366	1,667	3,120	12,821	1,155	61,571	37,283	9,863	1,260	2,398	3,796									
Special trade contractors.....	16,426	374,660	219,508	20,364	5,910	11,856	65,394	11,372	154,128	77,747	10,341	2,922	7,222	34,839									
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)									
Manufacturing.....	7,368	235,787	144,431	11,182	4,160	6,583	35,556	2,687	65,815	30,231	5,176	1,458	4,108	11,502									
Transportation, communication, electric, gas, and sanitary services.....	7,156	140,152	22,400	17,019	5,696	14,163	23,319	6,992	178,287	30,779	30,460	8,705	21,064	17,239									
Motor freight transportation and warehousing, terminals, and related services.....	4,852	110,212	18,401	14,975	5,148	12,207	15,265	6,554	175,591	30,779	30,311	8,608	20,731	16,508									
Other transportation, communication, electric, gas, and sanitary services.....	2,304	29,940	3,999	2,044	548	1,956	8,054	(2)	(2)	-	(2)	(2)	(2)	(2)									
Wholesale and retail trade.....	68,222	2,594,259	1,571,179	215,037	92,995	54,453	234,663	34,503	1,786,917	1,373,033	104,835	46,808	23,392	94,168									
Wholesale trade.....	15,533	1,156,530	887,145	41,283	12,973	11,400	100,583	4,250	370,971	308,042	12,171	8,175	3,942	16,648									
Groceries and related products.....	2,098	416,420	370,499	9,994	877	2,266	13,923	4,950	115,718	100,033	5,552	516	1,223	2,307									
Other wholesale trade.....	13,455	740,110	516,646	31,289	12,096	9,134	86,660	3,553	255,253	208,009	6,619	7,659	2,719	14,341									
Retail trade.....	51,171	2,338,021	1,653,542	167,663	78,705	41,769	127,552	29,367	1,371,546	1,034,117	89,638	37,018	18,797	74,392									
General merchandise stores.....	7,903	127,888	86,228	5,958	2,850	3,692	11,094	4,358	40,288	24,429	2,575	804	1,797	4,963									
Food stores.....	8,605	516,626	414,191	20,692	16,236	6,288	26,686	4,444	234,325	189,071	18,293	8,338	3,484	12,881									
Automobile and truck dealers.....	648	87,375	71,145	3,187	544	745	3,313	1,173	188,372	162,111	8,343	1,119	568	8,026									
Gasoline service stations.....	5,329	418,261	317,072	31,282	12,182	3,078	15,271	4,400	237,944	188,071	15,121	6,150	1,917	8,629									
Apparel and accessory stores.....	2,357	85,197	55,246	6,783	2,718	1,187	6,616	1,320	71,271	43,080	6,527	2,548	1,504	1,949									
Furniture, home furnishings, and equipment stores.....	2,617	103,359	65,067	8,595	2,229	1,776	10,616	1,320	71,271	43,080	6,527	2,548	1,504	1,949									
Eating and drinking places.....	13,371	255,264	205,995	40,767	22,645	15,658	16,144	6,738	170,058	100,859	18,960	7,733	3,653	13,466									
Other retail stores.....	10,341	574,051	393,598	51,799	19,301	9,345	37,812	6,417	249,157	256,723	22,505	7,353	5,631	24,703									
Wholesale and retail trade not allocable.....	1,518	76,628	53,572	6,091	1,317	1,284	6,528	886	44,400	30,874	3,036	1,615	693	3,128									
Finance, insurance, and real estate.....	21,863	256,105	54,416	19,454	4,182	9,056	89,895	9,640	83,688	9,655	4,408	3,320	5,001	35,940									
Insurance agents, brokers, and service.....	9,323	104,539	15,885	7,501	437	3,403	47,393	3,409	36,556	4,404	2,108	164	1,176	15,967									
Real estate.....	11,408	116,533	18,742	10,792	3,641	5,465	40,178	5,796	42,714	5,251	1,995	3,045	3,528	17,647									
Finance, insurance, and real estate, not elsewhere classified.....	1,132	35,033	19,789	1,161	104	188	2,324	(2)	(2)	-	(2)	(2)	(2)	(2)									
Services.....	88,555	1,274,198	250,111	148,543	17,594	47,958	467,154	39,157	413,498	90,016	53,429	6,988	20,823	144,176									
Hotels, rooming houses, camps, and other lodging places.....	2,355	29,223	585	3,818	1,691	4,428	4,744	1,731	11,039	1,043	1,010	912	2,086	971									
Personal services.....	22,500	231,506	46,627	37,835	3,984	10,112	57,364	13,121	86,704	15,699	13,999	1,866	5,668	24,121									
Laundries, laundry services, cleaning and dyeing plants.....	3,849	53,789	14,582	5,267	660	3,973	7,486	1,979	26,662	3,502	6,236	605	2,502	4,390									
Beauty and barber shops.....	13,596	100,237	10,705	26,180	1,608	2,618	34,653	8,567	36,890	5,039	6,594	492	980	14,721									
Other personal services.....	5,055	77,460	21,340	6,388	1,716	3,521	15,825	2,575	23,152	7,358	1,169	769	2,186	5,010									
Business services.....	11,478	153,876	50,907	16,570	1,265	3,869	39,568	3,206	18,870	4,705	1,278	1,106	6,637	6,637									
Automobile and other repair services.....	10,978	181,725	93,378	17,888	2,249	5,853	29,703	7,553	58,192	26,103	3,799	1,012	2,369	13,753									
Automobile parking, repair, and services.....	3,496	112,128	40,766	15,974	3,617	3,363	10,460	3,208	34,993	17,382	2,907	759	1,346	7,230									
Repair services, except automobile.....	7,282	69,597	32,612	1,914	1,632	2,490	19,243	4,345	23,199	8,721	892	253	1,023	6,523									
Amusement and recreation services, including motion pictures.....	4,108	60,376	14,688	12,238	1,850	5,085	3,716	2,016	24,377	3,603	5,311	731	2,142	3,006									
Medical services.....	16,731	388,765	26,708	36,200	2,226	12,302	213,698	5,684	141,568	15,527	18,653	1,358	5,307	71,839									
Offices of physicians and surgeons.....	6,930	236,759	6,630	1,212	1,212	7,776	140,481	1,784	75,302	4,289	9,742	630	2,967	41,992									
Offices of dentists and dental surgeons.....	3,689	93,979	8,977	9,101	383	3,146	47,168	29,411	26,602	2,602	6,202	185	1,053	16,291									
Other medical services.....	6,092	58,027	11,101	3,263	631	1,880	26,409	2,688	36,855	7,898	6,309	543	1,287	13,556									
Educational services.....	2,323	10,622	467	1,028	136	1,003	4,747	1,249	2,851	389	34	47	151	1,502									
Legal services.....	6,672	124,583	6,321	11,567	521	2,870	69,693	1,573	25,950	1,542	2,130	185	963	14,925									
Engineering and architectural services.....	2,846	42,239	7,871	6,995	507	995	14,647	(2)	(2)	(2)	(2)	(2)	(2)	(2)									
Accounting, auditing, and bookkeeping services.....	4,497	25,122	7,871	6,995	134	1,132	13,724	1,600	6,361	1	1,377	86	304	3,261									
Other services.....	4,067	26,455	2,336	1,276	31	309	14,950	1,159	27,338	19,930	2,702	444	461	1,401									
Nature of business not allocable.....	1,072	4,190	415	336	46	88	2,642	953	1,743	296	-	80	102	1,043									

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (loss) (Thousand dollars)
INDIANA														
All industries.....	305,077	4,547,403	2,700,481	284,592	107,999	238,047	692,110	299,931	5,289,942	3,325,178	164,842	144,329	300,883	689,393
Agriculture, forestry, and fisheries.....	149,007	1,128,004	633,778	2,227	50,620	138,984	169,949	198,280	2,673,903	1,695,332	2,406	96,847	239,817	342,994
Farms.....	147,613	1,108,271	622,798	-	50,119	137,824	163,025	195,225	2,311,929	1,677,750	-	96,278	227,751	331,883
Field crop farms.....	(2,501)	170,214	159,806	-	20,995	53,287	89,586	54,791	473,899	204,892	50	27,922	56,205	121,437
Fruit, tree nut, and vegetable farms.....	(2,501)	170,214	159,806	-	20,995	53,287	89,586	54,791	473,899	204,892	50	27,922	56,205	121,437
Livestock farms.....	70,410	691,898	435,663	-	27,086	79,937	72,794	131,096	2,128,031	1,458,165	-	64,644	166,474	209,848
Farms not elsewhere classified.....	9,824	28,333	19,846	-	1,518	1,012	1,012	9,070	23,488	10,984	50	3,555	16,431	1,652
Other agriculture, forestry, and fisheries.....	1,394	26,333	10,980	2,227	301	1,110	6,904	3,055	41,974	17,582	2,356	599	2,666	10,911
Manufacturing.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	18,174	324,377	188,584	29,739	6,216	9,710	55,938	14,665	234,765	118,086	25,651	3,456	8,940	43,407
General contractors.....	2,173	109,110	73,047	10,365	1,933	2,393	11,933	1,885	171,023	12,614	4,454	895	1,817	8,786
Special trade contractors.....	13,390	215,266	112,687	13,001	2,234	2,282	4,394	12,576	172,243	8,241	2,688	2,607	2,884	33,553
Contractors not elsewhere classified.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	4,630	110,133	61,761	11,631	1,737	3,925	14,757	1,998	56,335	33,945	4,256	921	1,977	7,440
Transportation, communication, electric, gas, and sanitary services.....	13,825	146,368	22,349	15,360	4,804	17,230	25,936	8,109	139,915	25,576	15,921	5,583	13,607	23,333
Motor freight transportation and warehousing, terminals, and related services.....	8,004	122,996	21,094	14,065	4,517	14,061	15,329	7,572	136,423	25,576	15,549	5,369	13,287	21,966
Other transportation, communication, electric, gas, and sanitary services.....	5,821	23,772	1,255	1,295	287	3,169	10,607	(2)	(2)	-	(2)	(2)	(2)	(2)
Wholesale and retail trade.....	43,831	2,179,848	1,644,398	142,395	25,995	30,747	146,020	32,460	1,727,284	1,348,550	81,725	27,454	22,323	105,123
Wholesale trade.....	7,612	280,621	189,533	14,127	2,187	5,041	33,922	6,918	356,376	266,127	6,542	6,654	4,267	22,300
Groceries and related products.....	1,478	19,887	14,633	1,073	129	208	2,059	678	16,380	12,445	472	76	468	1,215
Other wholesale trade.....	7,134	260,734	174,900	13,054	2,058	4,833	31,863	6,240	337,946	237,682	6,070	6,578	3,799	21,085
Retail trade.....	35,330	1,687,799	1,295,098	107,507	21,582	22,916	106,670	24,952	1,270,990	982,131	67,893	18,368	16,688	78,382
General merchandise stores.....	5,765	85,816	62,250	14,251	3,229	4,050	14,491	1,479	55,508	40,452	1,898	799	804	3,449
Food stores.....	5,471	371,830	318,083	14,251	3,229	4,050	14,491	1,479	196,773	162,300	8,824	2,374	1,626	8,093
Automobile and truck dealers.....	806	61,315	52,859	1,996	477	228	2,474	2,663	196,773	162,300	8,824	2,374	1,626	8,093
Gasoline service stations.....	5,492	36,600	25,577	2,577	4,551	3,325	21,353	5,013	249,419	196,600	12,649	1,556	2,368	15,710
Apparel and accessory stores.....	1,248	54,588	36,689	3,731	791	455	5,426	761	40,207	26,322	2,928	518	261	4,867
Furniture, home furnishings, and equipment stores.....	1,858	76,315	51,139	6,776	1,221	1,329	5,426	1,425	61,950	41,739	5,362	716	1,031	5,591
Eating and drinking places.....	6,275	215,405	131,461	32,265	4,923	5,142	18,587	6,032	151,466	88,744	16,519	5,120	4,660	13,161
Other retail stores.....	8,395	406,809	306,017	24,069	5,435	6,602	29,140	7,092	390,185	301,516	16,519	6,576	5,561	22,759
Wholesale and retail trade not elsewhere classified.....	889	211,428	159,767	20,761	2,226	2,790	5,428	590	101,918	80,292	7,290	2,432	1,368	4,441
Finance, insurance, and real estate.....	17,738	180,774	51,188	10,301	5,408	8,745	58,324	12,440	94,234	13,721	2,617	3,323	5,637	38,429
Insurance agents, brokers, and service.....	4,950	56,417	1,390	8,086	825	2,898	24,627	4,806	34,774	749	1,518	181	1,507	17,318
Real estate.....	12,373	124,357	49,798	2,001	4,581	5,686	32,902	7,317	59,887	12,982	1,135	3,125	4,221	19,290
Finance, insurance, and real estate, not elsewhere classified.....	435	2,348	13	214	42	161	795	(2)	(2)	-	(2)	(2)	(2)	(2)
Services.....	56,598	564,932	95,200	72,061	12,981	27,784	222,795	30,795	350,408	87,920	30,448	6,209	17,265	126,739
Hotels, rooming houses, camps, and other lodging places.....	1,961	20,731	4,933	2,137	1,263	2,746	1,912	1,933	16,359	4,69	946	1,865	3,175	7,747
Personal services.....	17,377	119,036	21,147	15,196	2,638	8,278	39,015	9,057	98,688	10,567	6,811	126	2,897	23,372
Laundries, laundry services, cleaning and dyeing plants.....	1,549	35,997	3,502	4,504	941	3,643	5,907	1,450	793	451	840	93	790	3,971
Beauty and barber shops.....	11,332	46,679	8,025	4,034	802	1,841	21,191	5,641	31,758	3,432	4,902	352	904	15,515
Other personal services.....	4,496	36,460	9,620	2,658	885	2,784	11,917	2,016	22,137	6,624	1,269	451	1,163	6,886
Business services.....	6,221	34,403	4,730	4,979	575	1,699	12,561	2,384	19,770	2,531	1,766	161	1,488	6,933
Automobile and other repair services.....	11,026	86,914	42,040	6,059	1,927	3,058	20,631	7,282	88,483	51,910	4,173	1,255	2,804	17,555
Automobile parking, repair, and services.....	4,015	46,409	22,790	3,579	1,168	1,704	10,037	3,861	58,688	38,013	2,870	755	1,231	7,763
Repair services, except automobile.....	7,011	40,505	19,250	2,480	759	1,554	10,594	3,716	29,650	13,899	1,303	450	1,573	8,592
Amusement and recreation services, including motion pictures.....	3,890	38,551	5,259	6,715	1,310	2,503	4,229	1,310	21,709	9,359	1,478	798	2,209	1,810
Medical services.....	7,946	201,204	15,397	25,390	4,079	6,786	110,803	4,597	115,255	12,254	11,893	973	3,459	61,459
Offices of physicians and surgeons.....	1,113	135,122	7,264	19,376	2,656	4,096	74,802	1,631	63,938	5,314	7,229	474	1,975	34,009
Offices of dentists and dental surgeons.....	1,430	31,867	2,622	2,639	1,036	1,036	18,184	1,337	32,204	2,064	3,564	243	1,723	7,231
Other medical services.....	1,253	33,563	5,493	5,795	889	1,655	12,824	1,589	21,553	4,876	1,610	286	761	10,246
Educational services.....	1,670	1,941	63	11	11	1,232	18,978	1,342	20,734	(2)	2,045	22	77	897
Legal services.....	2,195	31,154	526	3,824	513	1,233	18,978	3,428	20,734	(2)	2,045	(2)	915	10,601
Engineering and architectural services.....	1,797	13,438	469	5,127	374	883	8,440	(2)	(2)	(2)	1,100	(2)	180	(2)
Accounting, auditing, and bookkeeping services.....	2,614	13,322	26	2,594	292	793	8,440	677	(2)	(2)	(2)	(2)	(2)	(2)
Other services.....	771	2,236	524	7	9	51	1,363	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable.....	769	3,819	1,788	144	41	48	1,047	881	1,746	169	78	21	86	1,028

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	KANSAS						KENTUCKY						
								Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	197,559	3,898,241	2,481,984	162,056	84,504	187,550	427,015	223,971	1,600,919	148,335	47,032	115,449	373,456							
Agriculture, forestry, and fisheries.....	115,712	1,463,934	945,681	387	52,149	125,372	173,219	124,043	305,969	1,976	12,432	59,914	82,578							
Farms.....	114,263	1,453,014	942,076	94	51,961	124,175	171,058	123,009	296,855	189	12,143	59,624	78,632							
Field crop farms.....	49,600	580,237	312,229	-	23,383	59,955	117,917	69,654	104,225	-	6,133	28,132	56,352							
Fruit, tree nut, and vegetable farms.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)							
Livestock farms.....	59,018	838,716	605,986	-	26,520	61,946	52,090	46,927	184,059	-	5,499	29,059	24,726							
Farms, not elsewhere classified.....	5,305	26,079	17,357	94	1,894	1,909	847	5,815	5,060	189	374	1,372	1,025							
Other agriculture, forestry, and fisheries.....	1,349	10,920	3,605	293	188	1,197	2,161	1,825	9,114	1,787	289	680	3,956							
Mining.....	1,948	46,129	11,171	5,428	748	4,432	928	1,486	32,484	4,258	1,624	3,558	1,505							
Contract construction.....	10,888	237,318	93,366	24,517	3,644	8,246	32,764	15,589	122,654	18,841	2,513	5,632	43,409							
General contractors.....	1,606	111,976	30,076	15,148	1,741	3,526	8,750	74,016	52,677	4,591	582	1,808	6,948							
Special trade contractors.....	8,950	120,904	63,090	8,127	1,662	4,579	22,790	13,467	66,055	14,232	1,731	3,315	33,418							
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	974	3,922	18	200	509	3,043							
Manufacturing.....	1,358	30,954	12,403	5,545	559	1,124	5,819	2,507	69,969	12,538	1,716	4,936	6,572							
Transportation, communication, electric, gas, and sanitary services.....	4,917	84,817	8,582	13,362	3,107	10,812	7,831	7,844	5,650	10,801	2,915	8,128	12,782							
Motor freight transportation and warehousing, terminals, and related services.....	3,751	74,578	8,161	10,555	2,828	10,187	6,260	6,531	4,855	9,399	2,706	7,807	11,228							
Other transportation, communication, electric, gas, and sanitary services.....	1,166	10,239	421	2,807	279	625	1,571	1,313	795	1,402	209	321	1,554							
Wholesale and retail trade.....	25,074	1,641,413	1,331,075	69,998	16,420	17,471	75,700	33,529	966,550	64,096	19,236	15,136	91,410							
Wholesale trade.....	4,414	520,930	452,889	10,104	2,072	5,270	20,807	3,880	153,859	5,569	1,162	2,061	20,774							
Groceries and related products.....	4,257	511,400	447,166	9,718	1,923	5,131	19,102	3,396	136,352	99,476	891	1,657	16,889							
Other wholesale trade.....	20,081	1,057,234	828,978	57,279	11,611	11,343	51,354	29,054	743,928	56,763	17,763	12,280	68,523							
Retail trade.....	1,066	152,508	107,291	248	316	202	357	7,776	31,538	2,069	1,261	4,750	17,086							
General merchandise stores.....	1,480	132,240	125,553	8,681	782	969	4,855	7,776	283,908	6,516	4,531	2,995	37,133							
Automobile and truck dealers.....	1,079	227,614	206,831	4,334	1,134	791	1,100	1,410	101,500	5,676	339	3,339	4,131							
Gasoline service stations.....	2,944	152,196	116,981	8,426	2,312	1,797	8,015	2,556	159,162	8,720	1,299	3,482	11,186							
Apparel and accessory stores.....	906	51,870	36,999	3,532	620	464	3,268	757	39,251	4,579	680	241	2,236							
Furniture, home furnishings, and equipment stores.....	1,388	37,698	24,447	2,762	633	633	4,200	876	12,653	2,214	641	654	2,043							
Eating and drinking places.....	4,744	85,023	51,929	11,642	1,802	2,146	4,529	5,581	111,809	12,340	3,776	2,053	9,373							
Other retail stores.....	6,474	338,085	255,947	17,642	4,208	4,321	24,240	5,976	223,250	158,351	5,006	3,389	21,297							
Wholesale and retail trade not allocable.....	579	63,249	49,208	2,615	2,737	858	3,539	(2)	(2)	(2)	(2)	(2)	(2)							
Finance, insurance, and real estate.....	7,777	71,414	7,894	3,267	1,485	2,981	29,581	7,644	89,969	3,849	1,273	2,941	22,235							
Insurance agents, brokers, and service.....	3,154	32,341	574	1,925	233	1,240	15,648	2,474	3,756	2,209	174	414	8,528							
Real estate.....	4,216	37,906	7,320	1,318	1,238	1,649	13,230	5,060	35,670	1,604	1,082	2,393	13,102							
Finance, insurance, and real estate, not elsewhere classified.....	28,831	316,019	70,330	39,503	6,293	16,615	100,406	30,188	57,865	31,976	5,310	15,175	113,326							
Services.....	1,979	24,037	5,951	2,072	1,656	3,269	3,523	1,999	7,471	1,853	1,517	3,476	3,964							
Hotels, rooming houses, camps, and other lodging places.....	7,284	66,778	15,376	10,638	1,468	4,655	15,402	7,836	5,739	10,159	977	3,376	13,551							
Personal services.....	1,405	30,327	7,245	6,253	792	2,366	3,355	880	17,705	4,642	466	2,171	299							
Laundries, laundry services, cleaning and dyeing plants.....	3,983	17,113	1,683	2,797	276	933	7,323	4,871	25,730	5,403	441	729	10,633							
Beauty and barber shops.....	1,836	19,338	6,448	1,578	400	1,356	4,722	2,085	2,431	151	70	476	2,419							
Other personal services.....	2,861	21,971	2,829	2,810	165	1,035	7,003	2,570	11,561	834	128	917	4,896							
Business services.....	6,530	72,571	37,435	5,604	1,607	2,586	13,748	5,027	50,755	3,131	852	1,056	11,141							
Automobile and other repair services.....	2,911	41,476	23,440	3,640	801	1,382	5,839	1,868	14,564	2,780	635	460	4,134							
Automobile parking, repair, and services.....	3,619	31,095	13,995	1,964	366	1,204	7,909	3,159	12,813	351	217	596	7,007							
Repair services, except automobile.....	1,766	9,611	3,045	688	316	814	1,489	2,700	7,953	690	584	1,885	2,290							
Amusement and recreation services, including motion pictures.....	3,865	99,711	49,444	15,973	1,372	3,174	46,236	5,100	97,709	11,575	939	3,271	55,715							
Medical services.....	1,123	45,271	1,372	5,742	422	1,637	25,518	1,935	60,320	7,635	587	2,060	35,920							
Offices of physicians and surgeons.....	672	19,057	726	2,736	251	1,557	9,448	732	19,856	1,337	126	602	11,582							
Offices of dentists and dental surgeons.....	2,070	35,383	2,846	7,495	699	1,230	11,270	2,433	2,258	2,305	226	609	8,413							
Other medical services.....	1,128	11,294	97	25	4	68	683	642	1,927	238	14	69	1,178							
Educational services.....	1,193	11,557	85	931	58	511	7,030	1,838	25,312	1,962	137	755	13,945							
Legal services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	332	1,363	29	65	94	1,932							
Engineering and architectural services.....	1,475	3,674	(2)	219	20	203	2,358	1,791	4,780	4	75	149	3,470							
Accounting, auditing, and bookkeeping services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	553	795	18	2	127	314							
Other services.....	1,054	4,243	1,482	49	99	497	767	1,141	2,076	-	13	29	1,649							
Nature of business not allocable.....																				

Footnotes at end of table.

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. —NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	LOUISIANA					MAINE					Net profit (less loss) (Thousand dollars)	Business receipts (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Salaries and wages (Thousand dollars)	Cost of goods sold (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net Profit (less loss) (Thousand dollars)
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)											
All industries.....	121,383	2,872,936	1,735,863	197,707	109,467	291,887	32,420	821,789	484,206	46,250	15,366	35,694	116,278									
Agriculture, forestry, and fisheries.....	34,716	288,254	141,199	2,710	37,264	20,974	13,084	87,396	49,665	1,580	3,094	9,470	11,684									
Farms.....	32,439	232,343	137,831	2,488	37,264	16,746	9,861	72,322	48,024	4	2,947	7,588	9,938									
Field crop farms.....	13,386	154,135	73,982	1,666	21,696	29,477	1,707	12,412	8,383	-	714	1,111	986									
Fruit, tree nut, and vegetable farms.....	1,249	2,843	1,875	17	383	85	-	12,475	9,269	-	495	826	282									
Livestock farms.....	15,268	64,549	35,321	568	10,121	10,282	5,266	46,119	28,662	-	1,607	5,150	4,149									
Farms, not elsewhere classified.....	2,036	10,816	9,953	237	2,417	2,534	939	3,316	1,710	4	131	501	119									
Other agriculture, forestry, and fisheries.....	2,277	25,911	3,368	222	2,647	4,228	3,243	15,074	1,941	1,576	147	882	6,686									
Mining.....	943	139,135	32,257	4,596	11,888	110,435	-	-	-	-	-	-	-									
Contract construction.....	8,230	226,539	142,400	2,715	4,155	29,638	6,246	145,902	93,456	5,379	2,338	6,167	17,711									
General contractors.....	1,155	107,396	75,412	1,026	1,586	29,533	892	58,925	40,957	416	1,075	3,335	2,415									
Special trade contractors.....	6,876	117,796	66,988	1,676	2,395	22,388	5,194	85,888	52,052	2,720	1,232	2,886	15,159									
Contractors not allocable.....	-	-	-	-	-	-	-	-	-	-	-	-	-									
Manufacturing.....	2,724	66,953	25,638	1,044	3,370	8,704	2,659	55,250	24,245	8,424	1,501	2,755	6,652									
Transportation, communication, electric, gas, and sanitary services.....	6,130	114,781	31,827	2,506	8,725	17,868	2,683	18,344	1,385	1,718	461	2,709	4,221									
Motor freight transportation and warehousing, terminals, and related services.....	2,857	63,044	25,064	1,641	4,544	5,023	1,874	12,942	38	1,672	364	1,561	4,191									
Other transportation, communication, electric, gas, and sanitary services.....	3,373	51,737	6,763	865	4,181	12,845	(?)	(?)	(?)	(?)	(?)	(?)	(?)									
Wholesale and retail trade.....	32,814	1,662,948	1,292,992	17,844	22,276	80,210	12,410	367,562	281,297	16,162	4,463	9,336	23,121									
Wholesale trade.....	4,293	317,509	243,519	1,767	3,514	20,354	2,328	94,329	72,227	1,471	871	1,537	5,818									
Groceries and related products.....	803	142,206	122,773	650	840	3,340	(?)	72,227	57,965	(?)	(?)	(?)	(?)									
Other wholesale trade.....	3,490	175,303	120,746	1,117	2,674	17,014	1,854	75,980	97,070	610	650	1,218	4,663									
Retail trade.....	28,002	1,286,462	1,003,923	15,689	18,133	56,648	10,082	273,233	209,070	14,691	3,592	4,799	17,293									
General merchandise stores.....	1,306	69,202	56,032	3,240	1,172	4,491	1,102	22,826	18,477	658	174	1,715	4,934									
Food stores.....	7,702	441,077	377,780	14,985	5,671	14,010	1,803	79,394	64,328	3,669	743	1,321	3,414									
Automobile and truck dealers.....	878	139,257	123,446	3,847	2,271	9,948	(?)	(?)	(?)	(?)	(?)	(?)	(?)									
Gasoline service stations.....	3,957	156,670	123,234	3,978	1,073	6,406	1,135	57,164	46,265	4,086	435	1,218	3,083									
Apparel and accessory stores.....	877	47,239	31,002	3,993	981	4,619	(?)	(?)	(?)	(?)	(?)	(?)	(?)									
Furniture, home furnishings, and equipment stores.....	1,256	61,711	44,124	3,235	541	3,430	(?)	(?)	(?)	(?)	(?)	(?)	(?)									
Eating and drinking places.....	7,217	204,396	135,260	5,076	5,218	8,461	1,877	27,686	17,166	2,599	765	1,408	1,818									
Other retail stores.....	5,909	166,910	116,345	2,796	3,256	12,263	2,792	52,064	37,569	2,311	784	903	5,067									
Wholesale and retail trade not allocable.....	519	58,777	45,550	388	629	3,208	-	-	-	-	-	-	-									
Finance, insurance, and real estate.....	5,539	64,381	12,174	687	3,493	16,690	2,162	20,772	5,984	1,509	330	884	7,036									
Insurance agents, brokers, and service.....	2,122	29,228	1,106	101	1,303	7,282	(?)	(?)	(?)	(?)	(?)	(?)	(?)									
Real estate.....	3,117	31,082	10,829	581	2,020	7,379	1,310	7,049	114	1,92	259	451	3,106									
Finance, insurance, and real estate, not elsewhere classified.....	-	-	-	-	-	-	-	-	-	-	-	-	-									
Services.....	29,602	336,639	56,513	4,145	18,248	127,697	13,176	136,563	28,174	11,478	3,189	8,373	45,847									
Hotels, rooming houses, camps, and other lodging places.....	1,170	11,024	2,372	462	1,313	857	1,721	18,217	7,497	441	1,246	2,709	1,727									
Personal services.....	10,289	54,897	9,617	817	4,159	16,072	2,147	10,672	5,031	185	541	712	4,364									
Laundries, laundry services, cleaning and dyeing plants.....	1,567	20,541	3,016	431	2,710	3,908	(?)	(?)	(?)	(?)	(?)	(?)	(?)									
Beauty and barber shops.....	7,298	27,491	3,239	301	1,012	11,223	1,439	4,690	583	35	55	151	2,566									
Other personal services.....	1,424	6,865	2,362	85	437	1,541	(?)	(?)	(?)	(?)	(?)	(?)	(?)									
Business services.....	1,938	41,025	17,271	331	2,074	9,408	746	2,867	53	29	5	77	1,868									
Automobile and other repair services.....	4,583	16,870	5,008	379	2,305	20,667	2,772	20,667	10,850	664	349	1,055	3,011									
Automobile parking, repair, and services.....	2,594	33,024	11,624	366	1,685	8,371	1,536	15,653	10,035	220	268	501	3,235									
Repair services, except automobile.....	2,164	12,159	5,246	113	620	2,836	1,236	5,014	815	444	81	554	1,676									
Amusement and recreation services, including motion pictures.....	1,303	9,260	1,977	380	1,157	1,526	687	4,541	992	618	248	397	217									
Medical services.....	4,841	126,691	7,567	17,716	4,995	64,975	3,237	54,498	5,996	7,680	971	2,799	25,887									
Offices of physicians and surgeons.....	2,134	76,670	2,408	8,809	3,211	44,719	806	18,388	833	1,306	148	898	11,735									
Offices of dentists and dental surgeons.....	843	24,366	2,069	148	937	12,026	551	11,803	980	1,167	139	454	6,769									
Other medical services.....	1,864	25,655	3,990	528	847	8,230	1,880	24,307	4,183	3,207	694	1,487	7,383									
Educational services.....	1,069	4,014	340	2	278	1,632	(?)	(?)	(?)	(?)	(?)	(?)	(?)									
Legal services.....	1,220	19,698	1,457	72	679	12,011	(?)	(?)	(?)	(?)	(?)	(?)	(?)									
Engineering and architectural services.....	681	10,925	843	91	403	4,503	(?)	(?)	(?)	(?)	(?)	(?)	(?)									
Accounting, auditing, and bookkeeping services.....	2,001	11,872	2,645	110	794	4,837	(?)	(?)	(?)	(?)	(?)	(?)	(?)									
Other services.....	-	-	-	-	-	-	-	-	-	-	-	-	-									
Nature of business not allocable.....	585	3,306	863	34	48	551	-	-	-	-	-	-	-									

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	MARYLAND						MASSACHUSETTS					
								Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	119,711	2,644,644	1,523,017	212,243	38,777	76,171	409,061	167,306	1,969,417	248,702	53,815	90,294	668,512	3,579,121	1,969,417	248,702	53,815	90,294	668,512
Agriculture, forestry, and fisheries.....	29,040	228,841	132,330	3,648	7,886	26,436	14,704	8,662	58,809	1,685	3,677	6,136	8,595	91,948	58,809	1,685	3,677	6,136	8,595
Farms.....	26,027	192,819	121,118	2	7,323	24,962	6,611	5,266	54,224	53	3,175	3,179	4,085	72,128	54,224	53	3,175	3,179	4,085
Field crop farms.....	11,802	59,654	29,937	-	3,014	9,108	6,898	(²)	19,969	-	3,014	9,108	1,381	13,243	19,969	-	3,014	9,108	1,381
Fruit, tree nut, and vegetable farms.....	1,126	26,885	19,969	-	615	1,978	1,311	1,423	12,679	16	942	1,148	1,381	13,243	12,679	16	942	1,148	1,381
Livestock farms.....	11,226	100,344	67,196	-	3,412	13,286	1,630	3,233	41,340	37	1,469	3,110	1,892	15,065	41,340	37	1,469	3,110	1,892
Farms, not elsewhere classified.....	1,873	5,936	4,016	2	282	590	32	1,632	8,689	1,632	502	830	1,892	15,065	8,689	1,632	502	830	1,892
Other agriculture, forestry, and fisheries.....	3,013	36,022	11,212	3,646	563	1,474	8,095	2,136	16,860	(²)	(²)	(²)	4,510	16,860	16,860	(²)	(²)	(²)	4,510
Mining.....	(²)	(²)	-	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
Contract construction.....	12,516	279,790	171,332	25,831	5,143	5,177	46,277	18,644	427,843	28,002	7,815	10,813	68,127	427,843	28,002	7,815	10,813	68,127	68,127
General contractors.....	1,979	102,894	75,049	4,543	1,537	1,576	11,255	3,578	173,727	8,510	4,009	3,968	16,326	173,727	119,331	8,510	4,009	3,968	16,326
Special trade contractors.....	10,537	176,896	96,283	21,288	3,606	3,601	35,022	14,125	241,888	19,492	3,745	5,850	50,162	241,888	133,307	19,492	3,745	5,850	50,162
Contractors not allocable.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
Manufacturing.....	2,021	78,633	38,056	14,963	1,004	1,994	10,899	4,083	110,447	6,627	2,037	3,353	17,965	110,447	63,155	6,627	2,037	3,353	17,965
Transportation, communication, electric, gas, and sanitary services.....	6,349	64,704	7,798	6,230	2,287	6,768	15,361	5,260	120,417	15,647	2,671	6,903	17,233	120,417	50,472	15,647	2,671	6,903	17,233
Motor freight transportation and warehousing, terminals, and related services.....	2,937	42,437	4,962	4,444	1,946	4,483	8,948	2,772	40,517	7,361	1,120	3,601	8,751	40,517	7,361	1,120	3,601	8,751	8,751
Other transportation, communication, electric, gas, and sanitary services.....	3,412	22,267	2,836	1,786	341	2,285	6,413	2,488	79,900	8,938	1,551	3,302	8,482	79,900	42,911	8,938	1,551	3,302	8,482
Wholesale and retail trade.....	27,204	1,446,982	1,087,034	95,040	13,637	14,842	102,311	43,912	1,773,413	82,421	16,343	22,363	154,626	1,773,413	1,325,462	82,421	16,343	22,363	154,626
Wholesale trade.....	5,542	281,365	205,565	11,596	1,493	2,615	31,553	10,181	359,387	250,950	2,211	4,604	48,512	359,387	250,950	2,211	4,604	48,512	48,512
Groceries and related products.....	1,767	97,912	6,846	6,846	705	699	6,873	1,857	92,435	3,138	468	1,043	8,441	92,435	73,384	3,138	468	1,043	8,441
Other wholesale trade.....	3,775	157,653	107,653	4,750	788	1,916	2,680	8,324	266,952	9,552	1,743	3,561	40,071	266,952	177,566	9,552	1,743	3,561	40,071
Retail trade.....	21,588	1,161,258	878,391	83,305	12,131	12,131	69,915	33,019	1,366,829	69,727	13,970	17,218	102,475	1,366,829	1,037,456	69,727	13,970	17,218	102,475
General merchandise stores.....	2,234	70,632	52,850	4,213	1,261	1,177	15,852	5,626	264,554	219,286	2,507	1,966	16,460	264,554	219,286	2,507	1,966	16,460	16,460
Food stores.....	4,769	300,776	250,282	13,619	2,491	2,491	15,852	1,100	124,278	107,411	4,173	910	4,654	124,278	107,411	4,173	910	4,654	4,654
Automobile and truck dealers.....	3,232	287,409	226,138	21,738	1,901	1,737	11,491	4,243	291,124	14,536	2,037	2,320	16,150	291,124	235,065	14,536	2,037	2,320	16,150
Gasoline service stations.....	988	39,297	26,241	2,848	391	150	4,597	1,981	68,897	3,731	1,056	786	7,484	68,897	48,268	3,731	1,056	786	7,484
Apparel and accessory stores.....	1,329	46,558	35,345	1,109	715	657	2,569	1,483	68,119	8,177	1,002	1,228	4,807	68,119	48,268	8,177	1,002	1,228	4,807
Furniture, home furnishings, and equipment stores.....	4,012	158,636	97,264	22,362	3,040	3,312	10,516	4,945	130,621	15,343	3,046	2,477	13,145	130,621	74,677	15,343	3,046	2,477	13,145
Eating and drinking places.....	4,705	183,906	124,592	15,338	2,196	2,495	18,777	9,413	329,228	243,302	3,403	5,340	29,543	329,228	243,302	3,403	5,340	29,543	29,543
Other retail stores.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	47,197	24	162	541	3,639	47,197	37,056	24	162	541	3,639
Wholesale and retail trade not allocable.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
Finance, insurance, and real estate.....	7,170	93,124	15,917	12,181	2,635	4,530	32,873	12,687	185,155	14,487	5,389	8,976	59,026	185,155	47,360	14,487	5,389	8,976	59,026
Insurance agents, brokers, and service.....	2,386	34,542	3,037	9,512	240	570	14,252	4,847	95,556	30,924	480	2,200	31,553	95,556	30,924	480	2,200	31,553	31,553
Real estate.....	4,232	56,362	12,880	2,506	2,380	3,921	17,212	7,227	80,700	16,416	4,854	6,547	24,135	80,700	16,416	4,854	6,547	24,135	24,135
Finance, insurance, and real estate, not elsewhere classified.....	532	2,200	1,663	163	15	39	1,369	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
Services.....	35,286	448,739	70,550	52,836	6,133	16,283	186,363	73,538	868,034	165,737	15,863	31,549	343,147	868,034	165,737	15,863	31,549	343,147	343,147
Hotels, rooming houses, camps, and other lodging places.....	686	5,547	1,110	1,132	349	775	1,718	2,992	22,379	1,609	2,585	1,924	1,924	22,379	31,489	1,609	2,585	1,924	1,924
Personal services.....	8,056	65,640	13,336	8,638	1,295	4,279	19,850	14,401	130,279	31,549	15,383	2,627	36,375	130,279	7,370	15,383	2,627	4,947	36,375
Laundries, laundry services, cleaning and dyeing plants.....	1,329	24,433	8,212	1,932	665	3,206	2,183	1,887	28,232	7,370	712	1,500	4,462	28,232	7,370	712	1,500	4,462	4,462
Beauty and barber shops.....	5,132	29,318	1,993	5,931	430	591	14,848	8,524	56,259	8,755	928	1,589	20,681	56,259	8,755	928	1,589	20,681	20,681
Other personal services.....	1,595	11,909	3,131	735	200	482	2,859	3,990	45,768	14,810	2,103	987	11,232	45,768	14,810	2,103	987	11,232	11,232
Business services.....	4,749	47,241	11,755	4,275	629	1,533	15,165	10,172	83,459	25,847	838	2,997	27,937	83,459	25,847	838	2,997	27,937	27,937
Automobile and other repair services.....	4,013	60,971	17,426	7,683	1,421	1,502	10,706	6,279	92,951	48,110	1,720	2,585	14,408	92,951	48,110	1,720	2,585	14,408	14,408
Automobile parking, repair, and services.....	1,426	42,029	26,526	6,679	1,036	894	6,282	3,132	62,190	8,445	1,197	1,653	7,684	62,190	35,022	8,445	1,197	1,653	7,684
Repair services, except automobile.....	2,387	18,942	9,041	1,004	608	608	4,418	30,761	13,088	1,219	523	932	7,624	30,761	13,088	1,219	523	932	932
Amusement and recreation services, including motion pictures.....	2,352	20,042	4,831	2,078	252	992	985	4,310	7,620	3,131	727	2,343	4,723	7,620	7,620	3,131	727	2,343	4,723
Medical services.....	6,771	156,413	9,712	16,576	1,494	5,048	87,506	15,957	317,459	35,967	5,345	10,869	171,956	317,459	35,967	5,345	5,345	10,869	171,956
Offices of physicians and surgeons.....	3,252	59,513	1,194	8,277	270	270	177,238	6,235	51,551	16,071	1,780	5,737	116,386	51,551	16,071	1,780	5,737	116,386	116,386
Offices of dentists and dental surgeons.....	663	29,921	2,505	2,722	270	270	67,475	2,663	67,475	7,192	1,020	2,178	33,927	67,475	2,663	7,192	1,020	2,178	33,927
Other medical services.....	2,856	69,965	6,013	5,779	576	1,083	10,962	7,959	72,782	10,469	2,965	2,965	21,665	72,782	10,469	2,965	2,965	2,965	21,665
Educational services.....	1,641	3,354	997	759	82	1,118	2,603	8,981	3,066	1,369	129	640	3,754	8,981	3,066	1,369	129	640	3,754
Legal services.....	1,641	56,761	929	1,133	308	1,084	32,667	6,669	110,984	15,515	899	2,844	58,527	110,984	15,515	899	2,844	58,527	58,527
Engineering and architectural services.....	3,556	17,116	2,555	3,130	170	1,133	7,365	2,979	30,401	9,313	736	558	9,916	30,401	9,313	736	558	9,916	9,916
Accounting, auditing, and bookkeeping services.....	1,452	10,208	121	1,860	107	490	5,295	2,963	21,357	3,629	232	723	8,831	21,357	3,629	232	723	8,831	8,831

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	MICHIGAN					MINNESOTA					Net profit (less loss) (Thousand dollars)		
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)		Depreciation (Thousand dollars)	
All industries.....	338,777	7,180,723	4,217,534	493,588	200,626	285,658	966,085	258,087	4,270,483	2,467,860	251,443	107,231	249,980	501,325
Agriculture, forestry, and fisheries.....	111,634	711,390	409,404	4,265	27,169	101,011	61,149	145,676	1,263,534	685,080	3,993	63,881	164,744	147,668
Farms.....	108,818	668,283	391,292	193	26,290	99,026	51,009	142,610	1,211,632	656,713	-	23,107	145,642	145,642
Field crop farms.....	37,256	190,917	74,781	-	8,139	28,871	1,931	41,204	314,425	130,045	-	20,107	47,720	47,720
Fruit, tree nut, and vegetable farms.....	9,074	71,004	39,242	-	2,444	5,120	7,087	9,087	2,444	1,120	-	(2)	(2)	(2)
Livestock farms.....	49,788	399,445	247,123	-	13,510	57,155	24,895	95,081	874,608	514,499	-	45,753	111,569	79,233
Farms, not elsewhere classified.....	12,900	46,917	30,146	193	2,197	3,880	4,996	5,679	17,072	9,335	-	2,121	2,606	721
Other agriculture, forestry, and fisheries.....	3,016	43,107	18,112	4,072	879	1,985	10,140	3,066	51,902	28,367	3,993	735	2,126	5,026
Mining.....	880	8,108	1,906	226	242	1,042	16,19	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	28,370	566,141	344,305	31,990	9,129	14,113	92,622	14,342	299,744	139,920	29,882	4,771	12,432	37,824
General contractors.....	3,928	199,118	143,335	3,840	2,265	1,543	18,643	2,465	195,501	76,819	13,126	2,435	9,625	7,051
Special trade contractors.....	23,797	363,808	200,318	27,299	6,866	11,006	73,230	11,675	143,515	62,769	16,556	5,312	5,791	30,506
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	8,452	288,801	169,816	22,567	7,210	11,828	35,495	3,415	64,597	29,829	4,369	1,470	2,892	9,822
Transportation, communication, electric, gas, and sanitary services.....	11,664	172,144	14,097	20,801	7,086	28,468	27,113	7,430	166,205	29,255	42,929	5,505	12,870	19,063
Motor freight transportation and warehousing, terminals, and related services.....	9,494	140,768	10,421	15,446	6,178	25,813	21,931	5,415	124,818	18,396	33,999	4,585	9,038	12,477
Other transportation, communication, electric, gas, and sanitary services.....	2,170	31,376	3,676	5,355	908	3,155	5,182	2,015	41,387	10,859	9,030	920	3,832	6,656
Wholesale and retail trade.....	75,319	4,150,246	3,020,785	276,161	122,974	55,247	274,334	38,536	1,996,473	1,503,120	126,196	20,479	29,834	116,871
Wholesale trade.....	12,685	579,857	392,558	27,353	7,650	8,295	71,438	7,939	320,008	237,815	8,009	1,369	4,359	31,419
Groceries and related products.....	1,953	184,393	154,513	9,492	832	1,371	8,111	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other wholesale trade.....	10,732	395,464	238,045	17,861	6,818	6,924	63,327	7,277	251,984	177,583	5,511	1,158	3,640	30,708
Retail trade.....	60,908	3,446,020	2,538,445	241,770	113,296	45,062	190,992	29,818	1,615,409	1,219,523	113,242	18,553	24,762	83,847
General merchandise stores.....	9,248	184,205	127,370	12,321	4,388	3,181	21,917	2,459	61,036	46,037	15,323	3,431	778	3,552
Food stores.....	9,208	184,205	127,370	12,321	4,388	3,181	21,917	2,459	61,036	46,037	15,323	3,431	778	3,552
Automobile and truck dealers.....	1,902	319,243	278,075	10,338	1,972	1,597	9,405	(2)	436,578	366,199	16,344	(2)	2,204	16,549
Gasoline service stations.....	10,734	761,426	583,109	51,387	26,907	5,883	31,225	4,163	272,275	211,536	20,102	2,562	3,156	12,744
Apparel and accessory stores.....	1,648	83,936	55,630	7,546	2,212	790	5,828	987	29,146	21,466	1,042	453	472	1,473
Furniture, home furnishings, and equipment stores.....	3,230	177,072	120,382	12,869	5,136	2,726	13,689	2,886	71,684	48,441	3,630	805	1,216	7,901
Furniture, home furnishings, and equipment stores.....	10,924	413,243	205,302	70,804	21,237	11,138	36,602	6,884	238,214	127,465	42,533	5,361	7,995	13,782
Eating and drinking places.....	14,014	741,441	533,172	46,826	22,593	10,687	54,278	6,888	318,381	232,427	21,939	4,694	6,185	23,144
Other retail stores.....	1,726	124,469	89,782	7,038	2,028	1,890	11,904	775	61,056	45,782	4,940	657	713	5,605
Wholesale and retail trade not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate.....	18,882	185,775	32,288	11,093	3,510	10,525	76,928	11,597	89,174	11,617	3,710	2,075	4,882	35,214
Insurance agents, brokers, and service.....	6,182	57,606	2,505	5,494	303	2,379	30,354	4,208	43,144	7,325	1,838	183	948	19,055
Real estate.....	12,313	119,508	28,960	4,319	3,013	7,914	43,409	6,845	42,660	4,292	1,799	1,763	3,649	13,556
Finance, insurance, and real estate, not elsewhere classified.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services.....	82,856	1,093,500	221,063	126,875	23,237	57,767	398,229	35,349	383,559	68,820	40,139	8,899	21,632	134,735
Hotels, rooming houses, camps, and other lodging places.....	5,640	54,741	10,798	3,136	3,930	9,277	6,228	4,214	31,401	7,509	1,435	1,848	4,911	2,773
Personal services.....	22,476	225,998	92,775	34,531	6,492	14,126	49,769	3,960	70,519	13,761	10,521	3,500	3,250	25,218
Laundries, laundry services, cleaning and dyeing plants.....	3,986	69,472	16,699	1,485	2,236	6,040	6,787	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops.....	13,566	84,899	11,834	16,757	1,644	3,652	29,111	4,568	29,111	2,792	4,426	384	664	15,484
Other personal services.....	4,923	71,667	23,442	8,269	2,612	4,434	13,871	1,982	26,811	9,734	2,500	569	1,331	7,125
Business services.....	9,055	89,215	26,786	7,257	1,395	4,397	29,056	2,803	24,105	3,623	3,089	363	1,561	7,158
Automobile and other repair services.....	13,336	181,674	87,121	19,807	4,020	6,214	33,350	6,059	50,464	24,564	2,039	1,612	1,662	9,710
Automobile parking, repair, and services.....	5,459	107,691	55,459	15,640	2,788	3,074	14,660	2,158	32,004	17,304	1,442	1,279	907	3,681
Repair services, except automobile.....	7,877	73,983	35,016	4,161	1,232	3,140	18,460	3,901	18,460	7,260	597	333	755	6,029
Amusement and recreation services, including motion pictures.....	4,521	44,752	14,057	5,351	1,202	5,491	6,307	2,219	37,867	10,439	2,751	1,751	5,093	9,246
Medical services.....	14,749	381,862	23,478	43,032	5,177	13,922	212,371	6,518	122,864	7,252	14,867	1,381	3,246	67,077
Offices of physicians and surgeons.....	5,288	204,618	7,401	22,549	2,248	6,968	124,064	1,697	50,955	1,503	6,999	538	1,327	30,509
Offices of dentists and dental surgeons.....	3,253	44,266	7,401	11,134	1,288	3,021	51,238	2,137	45,557	2,944	4,793	458	935	25,222
Other medical services.....	6,208	82,978	10,763	9,349	1,641	3,933	37,069	2,684	26,372	3,255	3,375	385	984	11,346
Educational services.....	2,117	6,805	1,155	537	172	448	1,277	1,773	2,590	309	2,445	9	140	1,517
Legal services.....	3,924	54,637	1,788	5,917	303	1,450	32,602	1,598	24,404	578	2,445	290	675	12,451
Engineering and architectural services.....	1,601	17,349	2,303	2,113	160	680	7,602	1,938	5,836	600	671	21	254	3,091
Accounting, auditing, and bookkeeping services.....	3,621	26,874	2,303	2,113	160	680	7,602	1,938	5,836	600	671	21	254	3,091
Other services.....	1,816	9,593	1,342	4,654	341	1,249	13,468	1,793	9,918	(2)	1,664	85	435	5,143
Nature of business not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	MISSISSIPPI							MISSOURI						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	100,158	1,713,140	1,073,600	85,262	36,069	87,578	156,066	301,231	4,546,736	2,709,767	278,099	77,138	184,850	608,501
Agriculture, forestry, and fisheries.....	30,666	463,084	288,469	2,018	8,637	51,832	32,404	155,356	1,076,942	698,779	2,271	31,939	105,728	97,161
Farms.....	49,250	440,319	277,103	—	8,339	50,644	29,086	153,347	1,012,658	649,854	—	31,480	103,350	93,972
Field crop farms.....	24,024	273,834	145,780	—	4,853	34,008	33,559	37,777	291,004	128,644	—	9,797	39,176	63,023
Fruit, tree nut, and vegetable farms.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,323	13,128	8,210	—	323	1,002	1,834
Livestock farms.....	21,159	160,789	126,153	—	3,059	15,632	1,941	4,457	687,233	499,278	—	19,973	59,937	30,098
Farms, not elsewhere classified.....	3,973	3,847	3,048	—	227	845	1,347	9,790	12,293	13,722	—	1,387	3,235	1,983
Other agriculture, forestry, and fisheries.....	1,416	22,765	11,366	2,018	348	1,188	3,318	2,009	64,884	28,925	2,271	459	2,378	3,189
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	6,542	142,963	89,744	8,797	2,506	5,408	16,647	20,379	404,460	233,300	32,613	5,438	9,193	59,080
General contractors.....	1,645	75,624	46,524	4,242	924	3,701	6,761	1,515	138,966	84,494	10,221	1,465	1,863	10,218
Special trade contractors.....	4,897	67,341	43,220	4,555	1,582	1,707	9,886	17,826	253,342	142,968	20,258	1,839	6,937	46,659
Contractors not allocable.....	—	—	—	—	—	—	—	1,038	12,152	5,838	2,134	134	393	2,203
Manufacturing.....	1,724	83,587	49,086	6,634	1,251	3,767	7,498	3,401	84,578	48,848	9,178	910	2,088	12,133
Transportation, communication, electric, gas, and sanitary services.....	2,822	24,027	654	3,048	945	3,952	3,151	11,799	152,520	11,647	34,872	5,838	12,767	25,754
Motor freight transportation and warehousing, terminals, and related services.....	1,985	17,361	654	1,336	777	3,328	1,675	8,941	119,296	4,746	30,103	5,104	9,770	17,632
Other transportation, communication, electric, gas, and sanitary services.....	837	6,666	—	1,712	168	424	1,476	2,458	33,224	6,901	4,769	734	2,997	8,122
Wholesale and retail trade.....	18,281	797,624	598,981	39,881	18,373	10,108	42,202	46,579	2,119,429	1,590,829	127,657	23,837	25,517	152,601
Wholesale trade.....	1,533	78,552	49,477	4,029	5,020	1,683	5,739	8,115	324,344	218,741	14,317	5,665	5,646	42,219
Groceries and related products.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,190	81,119	67,610	2,503	289	655	5,291
Other wholesale trade.....	1,495	77,526	49,403	3,877	5,014	1,668	5,219	6,925	243,225	151,131	11,834	5,376	4,991	36,928
Retail trade.....	16,339	690,917	525,641	35,284	13,137	8,095	34,708	37,463	1,760,013	1,345,766	110,997	17,742	19,291	108,201
General merchandise stores.....	1,964	71,360	39,047	2,987	1,289	706	4,645	2,926	96,790	78,302	2,726	886	1,680	5,828
Food stores.....	5,631	214,192	176,474	6,254	4,450	2,597	7,964	7,626	387,913	326,552	17,213	2,042	3,919	16,337
Automobile and truck dealers.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,576	146,364	124,475	3,150	624	705	5,150
Gasoline service stations.....	2,641	128,865	94,036	5,255	1,430	941	3,979	4,644	314,494	256,878	16,897	2,291	1,607	14,711
Apparel and accessory stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,290	62,725	42,416	4,993	519	412	6,243
Furniture, home furnishings, and equipment stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,708	120,376	83,498	7,277	1,553	1,732	10,439
Eating and drinking places.....	1,907	37,230	24,591	4,380	1,239	747	1,132	7,792	219,403	127,343	34,383	5,743	4,463	17,061
Other retail stores.....	2,654	121,283	84,618	9,576	3,081	2,142	8,102	8,901	411,948	306,302	24,358	4,084	4,773	32,412
Wholesale and retail trade not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,001	35,072	26,322	2,343	580	2,181	2,181
Finance, insurance, and real estate.....	3,317	25,675	4,043	2,947	660	1,797	6,720	12,728	116,037	25,026	5,740	1,486	3,887	41,283
Insurance agents, brokers, and service.....	1,342	15,122	3,164	1,615	178	543	4,208	4,611	43,222	9,992	2,701	232	1,430	17,437
Real estate.....	1,836	8,892	879	1,357	397	1,143	1,772	7,653	69,355	15,015	2,910	1,232	2,223	22,048
Finance, insurance, and real estate, not elsewhere classified.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	464	3,460	19	129	16	234	1,798
Services.....	14,970	148,775	34,065	20,086	2,737	8,898	46,094	49,543	580,564	117,518	64,276	7,474	24,978	217,611
Hotels, rooming houses, camps, and other lodging places.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,468	29,640	4,534	3,298	1,375	3,918	4,548
Personal services.....	4,900	32,667	8,433	5,537	822	2,248	7,923	12,549	123,380	23,573	22,108	2,362	8,521	28,638
Laundries, laundry services, cleaning and dyeing plants.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,390	43,945	7,583	8,300	1,040	5,730	2,346
Beauty and barber shops.....	3,246	17,804	4,831	2,881	302	695	5,806	7,411	55,041	7,827	12,516	857	1,077	20,503
Other personal services.....	839	6,066	2,936	778	106	272	869	2,748	24,394	8,163	1,292	465	1,714	5,789
Business services.....	882	10,579	3,164	2,260	177	469	2,003	5,243	29,831	5,752	2,725	425	1,106	12,502
Automobile and other repair services.....	3,215	28,141	15,263	932	421	1,346	5,840	9,951	119,208	67,158	5,795	1,492	2,763	23,806
Automobile parking, repair, and services.....	1,085	12,297	8,146	639	155	1,292	2,366	4,197	74,715	26,990	3,914	1,048	1,651	11,193
Repair services, except automobile.....	2,130	16,504	7,117	293	266	1,054	3,574	5,404	46,493	20,168	1,881	1,444	1,112	12,613
Amusement and recreation services, including motion pictures.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,104	12,067	2,421	1,281	157	677	2,106
Medical services.....	2,083	40,667	3,671	4,251	446	1,978	21,147	8,595	182,302	11,100	19,386	1,245	5,347	104,707
Offices of physicians and surgeons.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,462	99,398	3,118	11,249	691	2,964	60,189
Offices of dentists and dental surgeons.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,731	39,210	5,751	4,085	207	892	21,328
Other medical services.....	950	5,417	1,184	443	36	353	2,295	4,402	43,694	5,751	1,295	347	1,491	23,190
Educational services.....	985	5,630	855	2,690	195	281	1,819	1,819	13,203	1,325	1,18	97	484	2,477
Legal services.....	865	9,472	287	1,148	110	497	4,748	2,627	38,257	1,325	4,346	131	1,034	22,165
Engineering and architectural services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,128	17,934	591	3,577	126	685	8,049
Accounting, auditing, and bookkeeping services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,612	7,869	284	362	36	244	4,672
Other services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,747	6,873	662	83	48	199	3,941
Nature of business not allocable.....	1,544	16,730	8,490	1,545	472	987	2,154	1,258	8,387	3,399	1,150	121	255	2,284

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. — NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT — Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	NEBRASKA										NEW JERSEY																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																

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SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	NEW YORK, TOTAL														ALBANY DISTRICT (New York)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	NEW YORK, TOTAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
All industries.....	606,434	13,642,735	7,781,387	811,338	184,860	368,550	2,327,445	70,445	1,624,180	1,048,164	88,053	23,960	58,159	179,846																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													

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SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	BROOKLYN DISTRICT (New York)				BUFFALO DISTRICT (New York)				Net profit (less loss) (Thousand dollars)				
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)		Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)
All industries.....	191,434	4,631,703	2,622,482	252,621	59,860	93,787	867,152	186,520	3,393,911	2,007,245	204,498	54,431	148,824	512,537
Agriculture, forestry, and fisheries.....	3,610	67,742	35,104	4,894	2,050	3,773	9,659	53,310	447,225	274,141	336	17,439	62,220	32,116
Farms.....	1,330	36,382	25,118	1,669	1,582	2,365	2,747	21,237	424,236	269,685	51	17,294	61,777	28,994
Field crop farms.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6,615	21,221	12,677	-	1,774	4,318	1,828
Fruit, tree nut, and vegetable farms.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6,098	57,369	34,899	-	2,417	7,163	5,380
Livestock farms.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	33,904	333,015	209,642	-	12,022	47,376	20,869
Farms, not elsewhere classified.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4,660	22,631	12,507	51	1,081	2,320	3,473
Other agriculture, forestry, and fisheries.....	2,280	31,360	9,966	3,225	468	1,408	6,912	2,073	122,989	4,456	285	1,043	3,222	3,222
Mining.....	56	616	8	5	29	22	238	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	14,895	358,174	207,333	21,392	5,353	7,904	62,795	18,906	303,009	182,400	15,908	3,999	11,455	57,277
General contractors.....	1,787	104,936	65,153	8,753	1,566	2,971	9,844	2,571	117,472	69,402	1,945	1,363	2,038	13,300
Special trade contractors.....	12,557	243,477	140,586	12,409	3,741	4,891	51,333	16,157	184,321	92,547	14,343	2,649	8,711	40,997
Contractors not allocable.....	551	4,761	1,594	230	46	42	1,568	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	7,858	404,391	284,161	10,811	5,951	4,904	40,842	3,212	107,194	66,055	12,312	1,712	4,429	9,742
Transportation, communication, electric, gas, and sanitary services.....	9,292	134,108	39,073	9,534	2,646	8,595	33,440	5,126	63,663	5,914	9,507	2,034	8,050	12,607
Motor freight transportation and warehousing, terminals, and related services.....	3,767	75,748	25,043	6,488	1,759	4,058	17,938	2,962	52,065	4,737	8,516	1,769	6,661	9,718
Other transportation, communication, electric, gas, and sanitary services.....	5,525	58,360	14,030	3,046	887	4,537	15,502	2,164	11,598	1,177	991	265	1,389	2,889
Wholesale and retail trade.....	56,493	2,570,760	1,883,555	114,688	26,450	29,165	250,396	43,292	1,790,151	1,327,763	100,884	18,862	30,132	139,009
Wholesale trade.....	15,606	689,907	689,638	28,692	5,034	6,956	85,280	7,696	310,250	219,996	12,911	2,682	6,220	32,470
Groceries and related products.....	2,524	214,182	179,376	7,031	945	1,651	13,116	1,579	64,709	64,709	3,645	186	975	6,854
Other wholesale trade.....	13,072	685,725	510,262	21,661	4,089	5,305	72,164	6,117	227,049	155,287	9,266	2,496	5,245	25,616
Retail trade.....	39,957	1,635,160	1,175,832	84,663	21,050	21,419	160,919	35,456	1,477,456	1,105,979	87,916	16,143	23,888	106,163
General merchandise stores.....	2,525	59,314	36,862	3,647	3,570	962	3,134	43,595	331,349	219,996	11,251	1,946	5,228	25,044
Food stores.....	12,213	515,061	405,642	15,951	4,315	5,203	45,256	7,626	441,437	373,385	11,812	266	332	2,637
Automobile and truck dealers.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	727	55,426	46,970	1,812	266	332	2,637
Gasoline service stations.....	3,366	172,772	134,327	8,905	2,711	1,505	9,856	3,936	244,671	192,762	14,850	2,463	3,253	12,961
Apparel and accessory stores.....	3,197	117,597	79,328	1,429	1,429	1,475	15,441	1,724	50,163	37,026	3,026	400	588	3,031
Furniture, home furnishings, and equipment stores.....	2,616	93,419	65,156	6,135	990	1,058	9,236	2,753	86,464	58,332	7,197	989	1,621	7,390
Eating and drinking places.....	6,439	186,900	101,435	19,131	5,444	5,203	20,942	7,716	176,698	92,844	25,238	5,316	6,436	18,160
Other retail stores.....	10,144	458,639	327,502	24,374	5,302	5,876	49,253	8,840	379,002	271,311	23,690	4,475	6,250	33,924
Wholesale and retail trade not allocable.....	930	35,693	24,085	1,333	366	790	4,197	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate.....	16,852	152,625	28,994	13,442	3,069	5,901	53,580	7,626	74,219	26,441	4,485	793	2,686	21,223
Insurance agents, brokers, and service.....	7,584	55,076	7,581	4,040	427	1,563	24,615	3,292	38,335	12,163	3,746	254	1,085	12,572
Real estate.....	7,964	86,520	20,977	7,937	2,467	3,865	24,234	4,017	35,507	14,278	739	539	1,564	8,476
Finance, insurance, and real estate, not elsewhere classified.....	1,304	11,029	436	1,465	175	473	4,681	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services.....	81,712	943,209	138,254	77,855	13,312	33,523	416,311	54,578	603,819	1,117,767	60,878	9,456	29,601	244,180
Hotels, rooming houses, camps, and other lodging places.....	1,503	17,504	653	1,461	1,753	2,708	1,484	4,459	23,231	4,395	2,293	1,755	4,206	1,612
Personal services.....	17,202	139,618	35,487	14,577	2,394	4,875	41,637	13,727	107,685	28,913	9,781	1,799	5,684	34,704
Laundries, laundry services, cleaning and dyeing plants.....	4,355	52,946	20,339	3,102	1,041	2,084	11,251	2,029	25,902	7,007	3,860	473	1,798	5,810
Beauty and barber shops.....	6,418	47,643	6,883	10,497	1,040	1,602	14,206	8,462	32,715	4,864	2,186	436	1,152	16,146
Other personal services.....	6,429	39,029	8,265	778	313	1,189	16,160	3,236	49,068	17,042	3,735	890	2,714	12,748
Business services.....	9,896	79,949	18,038	6,723	857	2,568	30,067	5,844	42,839	9,967	4,669	424	1,121	12,953
Automobile and other repair services.....	7,527	94,434	46,099	1,457	1,766	2,382	23,945	7,506	79,833	45,847	3,170	1,308	2,843	13,645
Automobile parking, repair, and services.....	2,525	47,908	26,565	1,109	1,132	1,191	8,945	4,026	58,350	35,894	1,039	1,088	1,176	5,095
Repair services, except automobile.....	4,992	46,926	1,534	343	634	1,191	14,954	3,553	21,483	9,953	1,235	200	1,183	2,194
Amusement and recreation services, including motion pictures.....	3,587	46,191	10,594	5,117	1,089	2,027	9,447	1,154	11,949	1,381	1,235	200	1,183	2,194
Medical services.....	19,680	352,693	153,665	24,764	3,431	13,640	203,127	22,957	245,022	21,507	24,273	2,888	10,230	135,980
Offices of physicians and surgeons.....	9,206	218,740	7,800	13,191	2,037	9,058	133,658	4,443	23,033	5,313	11,423	1,199	5,316	83,914
Offices of dentists and dental surgeons.....	4,068	97,135	7,670	8,070	855	2,901	50,938	2,853	58,422	5,355	4,519	469	2,917	30,519
Other medical services.....	6,506	36,818	3,158	3,503	539	1,681	13,331	2,681	54,567	10,839	8,331	1,220	1,997	21,552
Educational services.....	2,212	10,352	483	1,572	146	586	4,546	1,204	4,530	506	168	51	377	1,957
Legal services.....	8,474	107,301	3,174	12,806	928	2,534	54,040	3,283	44,538	2,383	6,653	415	1,671	23,821
Engineering and architectural services.....	1,457	16,750	3,765	2,106	393	402	6,250	1,157	26,693	5,488	5,465	415	500	8,080
Accounting, auditing, and bookkeeping services.....	5,348	52,700	895	6,675	490	1,341	29,236	1,478	10,816	849	1,705	145	491	5,614
Other services.....	4,776	25,317	3,411	598	65	470	12,552	1,652	6,713	631	466	53	315	3,615
Nature of business not all reported.....	(2)	(2)	-	-	-	-	(2)	(2)	(2)	-	-	-	-	(2)

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SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	MANHATTAN DISTRICT (New York)					NORTH CAROLINA							
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	158,035	3,992,941	2,103,496	266,166	47,609	67,780	767,910	260,795	4,056,907	2,452,097	275,063	68,539	154,834	498,875
Agriculture, forestry, and fisheries.....	3,712	41,978	31,129	1,090	1,898	6,223	18,309	138,826	742,311	419,523	2,662	14,810	76,304	120,676
Farms.....	2,373	30,088	27,686	357	1,630	5,638	132,095	132,095	713,754	406,651	-	14,005	73,876	118,417
Field crop farms.....	535	2,190	2,311	-	228	499	11,271	103,355	546,452	288,431	-	10,630	54,513	113,110
Fruit, tree nut, and vegetable farms.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3,436	21,881	13,205	-	483	2,176	1,664
Livestock farms.....	895	20,332	20,593	329	1,004	4,266	19,627	20,660	129,974	96,638	-	2,463	14,601	1,595
Farms, not elsewhere classified.....	725	5,413	3,438	28	318	664	11,153	7,793	15,447	8,377	-	429	2,586	2,048
Other agriculture, forestry, and fisheries.....	1,339	11,890	7,333	733	268	585	3,786	3,582	28,557	12,872	2,662	805	2,428	2,259
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	8,937	165,116	88,864	9,917	2,582	3,187	36,367	17,009	402,496	193,703	50,516	5,505	10,108	44,677
General contractors.....	833	38,384	30,125	1,448	3,367	487	3,775	3,395	239,932	137,588	21,096	2,752	5,077	14,259
Special trade contractors.....	7,749	118,406	56,448	6,688	2,124	2,425	30,524	12,910	159,102	53,945	29,405	2,749	4,981	29,663
Contractors not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	5,089	198,876	131,035	8,595	3,063	3,238	23,900	5,679	156,159	74,328	17,963	3,931	9,701	16,973
Transportation, communication, electric, gas, and sanitary services.....	3,406	50,165	5,408	11,247	1,860	2,926	11,644	5,637	93,006	6,135	15,289	5,055	8,908	8,834
Motor freight transportation and warehousing, terminals, and related services.....	1,191	25,557	2,966	7,189	1,026	1,476	3,086	3,787	80,202	4,043	11,884	4,653	8,378	6,624
Other transportation, communication, electric, gas, and sanitary services.....	2,215	24,608	2,442	4,058	834	1,450	8,558	1,850	12,804	2,092	3,405	402	530	2,210
Wholesale and retail trade.....	39,380	2,078,968	1,532,886	107,620	22,409	18,371	175,686	42,855	2,074,235	1,610,451	122,799	29,534	23,787	113,384
Wholesale trade.....	12,299	888,810	697,778	24,433	4,394	3,877	75,791	6,487	336,836	250,529	16,234	2,484	5,542	30,251
Groceries and related products.....	1,525	327,225	297,987	9,231	2,489	621	10,187	1,489	98,507	3,800	541	541	1,131	4,128
Other Wholesale trade.....	10,774	561,585	399,791	19,657	3,471	3,256	65,634	4,998	238,329	166,868	12,434	1,943	4,411	26,213
Retail trade.....	27,127	1,175,439	823,119	82,613	17,902	14,333	98,870	35,781	1,674,048	1,309,136	102,772	26,612	17,682	79,456
General merchandise stores.....	1,480	34,165	21,098	2,218	279	328	4,878	4,956	126,901	104,284	2,953	2,352	1,473	7,662
Food stores.....	6,700	339,746	267,260	11,402	2,398	3,714	29,387	9,402	411,640	348,875	14,177	7,886	4,573	14,669
Automobile and truck dealers.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,190	231,415	200,669	10,734	1,841	263	4,284
Gasoline service stations.....	1,221	95,583	76,363	4,682	1,322	583	4,043	5,543	242,037	191,031	14,266	2,464	1,871	11,167
Apparel and accessory stores.....	2,474	92,975	61,277	5,992	885	238	11,728	1,016	50,046	35,883	3,800	1,184	353	3,755
Furniture, home furnishings, and equipment stores.....	2,308	168,552	109,668	23,488	3,986	3,522	31,779	1,043	85,720	61,817	7,569	1,242	978	5,779
Eating and drinking places.....	5,086	151,482	82,791	16,239	5,061	2,992	16,728	4,376	149,268	97,139	17,337	4,264	3,284	8,038
Other retail stores.....	7,753	274,504	188,175	18,386	3,853	2,882	26,273	8,255	377,021	269,438	31,936	6,079	4,887	24,282
Wholesale and retail trade not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	587	63,351	50,786	3,793	438	563	3,677
Finance, insurance, and real estate.....	10,554	260,256	124,378	12,601	2,705	4,450	56,961	10,576	97,693	29,518	4,907	1,597	3,924	31,675
Insurance agents, brokers, and service.....	2,643	97,587	3,463	6,116	528	688	31,196	3,918	21,196	2,867	341	1,261	1,702	14,702
Real estate.....	5,716	76,231	14,953	4,805	1,697	3,586	25,246	6,408	64,454	29,113	1,997	1,164	2,373	13,550
Finance, insurance, and real estate, not elsewhere classified.....	1,195	126,738	106,730	1,680	480	176	10,762	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services.....	86,143	1,191,309	189,400	115,069	12,907	28,186	476,018	37,730	437,639	84,304	59,416	7,216	19,963	156,344
Hotels, rooming houses, camps, and other lodging places.....	1,824	12,307	937	1,684	931	1,945	1,126	1,967	15,212	1,184	1,587	649	1,741	2,766
Personal services.....	14,567	129,393	34,578	11,232	1,878	4,158	33,538	10,971	98,662	21,746	18,830	2,472	4,058	21,314
Laundries, laundry services, cleaning and dyeing plants.....	4,220	54,206	17,098	3,455	705	1,604	11,475	922	16,423	5,292	2,134	782	1,250	1,777
Beauty and barber shops.....	5,562	36,171	6,817	5,969	747	1,305	9,949	7,552	52,784	8,385	12,627	961	1,675	16,742
Other personal services.....	4,785	39,016	10,663	1,808	426	1,249	12,114	2,497	29,455	8,069	4,069	729	1,133	3,395
Business services.....	10,685	141,446	44,704	14,916	1,480	2,131	41,085	1,989	14,967	1,043	3,026	164	544	5,969
Automobile and other repair services.....	4,334	57,444	31,101	2,121	869	1,423	9,942	6,266	68,141	36,561	6,744	1,240	2,233	9,602
Automobile parking, repair, and services.....	1,556	34,642	23,135	1,437	664	725	3,311	3,016	34,873	20,547	2,663	626	1,467	4,994
Repair services, except automobile.....	2,778	22,802	7,966	694	205	668	6,651	3,250	32,268	16,014	4,081	614	1,686	4,908
Amusement and recreation services, including motion pictures.....	4,159	58,891	14,018	6,097	327	1,817	11,293	1,812	32,828	11,293	3,457	846	4,373	3,253
Medical services.....	19,342	400,323	22,955	31,627	2,648	10,807	219,184	6,319	147,833	10,638	15,747	1,215	4,678	89,708
Offices of physicians and surgeons.....	9,592	263,398	4,022	20,056	2,339	7,920	132,292	2,329	91,840	4,137	10,027	695	3,253	56,548
Offices of dentists and dental surgeons.....	3,000	78,450	7,966	6,872	698	2,158	38,236	1,220	34,769	1,373	3,952	343	965	19,461
Other medical services.....	6,750	58,575	10,967	4,699	611	729	28,636	2,770	21,224	5,128	1,708	177	460	9,699
Educational services.....	3,284	19,566	1,372	1,657	206	890	5,789	2,362	8,320	404	2,308	95	371	2,135
Legal services.....	8,813	159,803	1,288	21,845	1,409	2,139	78,166	2,026	19,220	482	1,641	176	789	12,116
Engineering and architectural services.....	1,571	61,495	24,226	11,445	998	554	10,102	772	16,380	196	3,796	143	459	6,764
Accounting, auditing, and bookkeeping services.....	3,888	43,649	226	7,396	493	791	23,041	2,002	11,693	122	2,217	108	487	5,917
Other services.....	13,682	106,592	13,985	5,049	568	1,531	44,004	1,044	4,383	635	53	108	230	1,700
Nature of business not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,273	52,216	33,945	1,409	880	2,066	5,977

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. — NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
OHIO, TOTAL														
All industries.....	456,293	7,756,034	4,343,643	514,546	151,790	289,859	1,242,976	186,846	3,189,948	1,844,796	226,556	65,153	112,254	483,707
Agriculture, forestry, and fisheries.....	152,821	981,043	547,355	4,654	43,133	115,455	142,284	66,777	390,584	233,563	1,446	17,670	44,766	43,956
Farms.....	14,006	539,856	274,557	79	15,754	38,661	61,379	20,369	86,904	40,208	-	5,762	12,752	14,406
Field crop farms.....	55,817	117,694	117,694	-	943	2,571	4,285	1,271	8,104	4,581	-	-	1,802	1,802
Fruit, tree nut, and vegetable farms.....	3,612	25,511	14,784	-	23,331	67,097	66,557	38,456	270,581	177,384	-	10,556	24,922	24,922
Livestock farms.....	76,350	613,500	388,250	39	1,997	4,311	1,523	13,363	7,928	99	771	771	1,927	497
Farms, not elsewhere classified.....	12,641	33,622	19,128	-	1,108	2,615	8,040	1,346	11,630	3,452	1,407	278	736	2,359
Other agriculture, forestry, and fisheries.....	3,815	33,853	7,499	4,375	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mineral.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract construction.....	34,895	669,889	408,369	48,879	12,076	15,657	109,424	14,894	273,200	150,468	30,324	5,227	9,165	45,954
General contractors.....	4,734	231,024	171,248	9,222	4,116	11,971	90,712	11,969	88,795	64,116	5,990	1,300	1,201	4,977
Special trade contractors.....	29,621	438,865	237,121	39,657	8,291	11,349	90,712	11,969	183,605	86,016	24,865	3,923	4,964	40,649
Contractors not elsewhere classified.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing.....	7,338	212,524	120,780	24,202	3,597	6,934	27,465	2,849	86,446	44,834	11,335	1,686	3,078	11,895
Transportation, communication, electric, gas, and sanitary services.....	17,471	253,220	40,136	21,933	12,215	28,602	28,976	6,202	73,345	10,913	4,962	4,493	8,497	11,460
Motor freight transportation and warehousing, terminals, and related services.....	15,909	230,727	24,205	26,369	11,993	28,014	27,059	5,690	68,669	10,181	4,051	4,372	8,113	10,272
Other transportation, communication, electric, gas, and sanitary services.....	1,562	22,493	15,931	1,564	222	583	287,042	34,793	1,627,857	1,229,303	732	111	374	11,251
Wholesale and retail trade.....	94,017	3,909,301	2,895,313	246,793	54,315	52,028	287,042	34,793	1,627,857	1,229,303	100,344	25,262	18,849	36,337
Wholesale trade.....	14,656	717,292	523,413	26,584	4,732	10,115	79,621	6,754	368,144	284,654	11,075	2,436	4,501	4,375
Groceries and related products.....	1,441	192,420	168,517	5,886	834	1,407	8,665	884	128,156	112,592	4,903	627	1,083	3,162
Other wholesale trade.....	13,215	524,872	356,896	20,698	3,898	8,708	70,956	5,870	204,488	172,072	6,172	1,809	3,418	3,162
Retail trade.....	77,829	3,145,219	2,371,902	216,209	48,783	41,123	202,425	27,521	1,243,802	933,382	89,246	22,598	14,079	74,010
General merchandise stores.....	13,871	143,042	104,371	6,080	2,099	5,402	12,150	4,390	63,406	44,856	2,536	1,030	1,991	4,985
Food stores.....	12,623	249,662	183,554	31,614	5,194	7,222	30,584	5,940	274,191	226,476	12,405	2,251	3,018	14,040
Automobile and truck dealers.....	1,912	235,748	145,728	9,025	1,807	1,039	8,467	676	83,978	48,476	4,434	551	407	2,684
Gasoline and service stations.....	11,990	804,799	548,686	49,218	11,724	4,255	34,498	4,427	308,226	248,615	16,825	8,932	1,584	11,664
Apparel and accessory stores.....	2,948	90,782	59,167	6,089	1,256	1,080	10,502	628	23,302	14,704	1,982	299	353	3,100
Furniture, home furnishings, and equipment stores.....	2,618	134,771	76,722	7,722	1,349	1,485	10,937	1,084	50,194	30,737	4,768	816	483	5,556
Painting and drapery stores.....	15,311	479,799	270,799	65,403	14,386	11,923	45,937	4,116	149,968	89,652	22,645	4,376	2,794	13,041
Other retail stores.....	17,055	575,322	394,595	43,993	10,720	8,712	50,200	5,260	276,319	184,764	24,001	4,343	3,449	18,940
Wholesale and retail trade not elsewhere classified.....	1,532	46,790	31,878	3,247	795	790	4,816	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate.....	30,536	349,614	92,715	16,663	6,016	12,502	109,375	11,872	153,039	52,515	5,745	2,127	5,171	45,788
Insurance agents, brokers, and service.....	7,802	115,266	18,422	9,620	699	2,995	51,022	2,565	43,262	6,372	3,344	195	873	18,896
Real estate.....	22,087	228,898	74,068	6,225	5,222	9,305	55,860	9,095	107,163	46,142	1,990	1,875	2,273	25,834
Finance, insurance, and real estate, not elsewhere classified.....	647	5,450	225	818	95	202	2,493	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services.....	116,233	1,367,784	285,106	150,341	20,211	57,614	533,976	47,930	561,345	123,029	72,321	8,579	25,096	210,517
Hotels, rooming houses, camps, and other lodging places.....	3,456	246,126	47,003	4,334	1,265	3,530	5,608	1,564	94,175	11,087	596	515	1,088	2,127
Personal services.....	30,120	248,352	55,278	37,331	1,256	13,329	71,389	13,102	117,954	24,879	23,502	2,224	5,931	30,129
Laundries, laundry services, cleaning and dyeing plants.....	3,130	116,770	13,458	9,090	1,355	6,418	9,979	1,253	20,278	4,181	3,002	136	2,386	2,879
Beauty and barber shops.....	20,157	117,425	13,434	20,376	1,825	3,002	46,615	9,144	20,189	10,365	13,070	1,115	1,992	20,861
Other personal services.....	6,219	67,167	22,486	7,663	1,536	3,909	15,095	2,705	39,457	10,392	6,821	730	1,770	6,384
Business services.....	12,228	485,880	36,362	48,466	4,375	15,031	282,425	8,311	201,523	16,483	22,857	2,247	6,996	112,359
Automobile and other repair services.....	1,559	224,610	115,599	17,955	4,108	9,725	38,015	7,826	83,858	23,249	6,549	628	1,223	13,643
Automobile parking, repair, and services.....	9,027	125,810	69,078	11,632	2,741	6,232	13,618	2,308	43,297	23,681	5,403	1,499	5,067	12,544
Repair services, except automobile.....	13,032	98,800	46,321	6,323	1,367	3,473	24,397	5,518	40,561	1,779	1,779	661	3,417	3,969
Amusement and recreation services, including motion pictures.....	7,328	67,664	11,950	8,939	2,195	7,051	8,807	3,253	26,825	6,172	3,503	832	1,650	8,575
Medical services.....	21,228	485,880	36,362	48,466	4,375	15,031	282,425	8,311	201,523	16,483	22,857	2,247	6,996	112,359
Offices of physicians and surgeons.....	2,622	287,743	11,437	23,381	2,881	6,983	178,425	3,553	117,848	3,580	13,708	1,161	4,266	9,851
Offices of dentists and dental surgeons.....	3,304	106,041	11,780	10,335	2,881	2,717	59,113	1,627	41,466	3,950	4,708	366	1,123	2,277
Other medical services.....	8,442	91,890	13,295	9,750	1,253	3,351	49,422	3,126	42,209	6,935	4,441	700	1,607	19,421
Educational services.....	4,266	10,441	1,019	5,246	204	1,099	3,321	731	7,312	347	1,632	127	386	1,999
Legal services.....	1,853	44,462	4,015	9,356	511	1,824	57,148	2,348	41,891	2,848	1,631	210	825	23,071
Engineering and architectural services.....	2,703	36,060	6,040	8,460	496	829	12,632	1,227	15,352	2,183	2,177	136	284	6,217
Accounting, auditing, and bookkeeping services.....	4,639	27,675	620	4,052	900	1,231	14,366	1,847	9,895	584	1,052	90	960	5,254
Other services.....	2,845	10,951	2,131	1,021	129	455	3,710	809	4,507	85	808	71	136	2,048
Nature of business not elsewhere classified.....	2,424	6,736	1,096	534	134	462	3,255	1,215	2,154	33	1	95	352	1,044

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4. —NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	CLEVELAND DISTRICT (Ohio)					OKLAHOMA				
								Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)
All industries.....	269,547	4,566,088	2,548,847	288,290	86,597	177,605	759,269	182,690	3,094,897	1,872,579	199,694	49,069	148,695	271,660			
Agriculture, forestry, and fisheries.....	86,044	590,459	313,792	3,208	25,463	70,689	98,328	88,359	722,225	485,622	1,125	17,409	73,984	26,397			
Farms.....	83,575	568,236	309,745	40	24,653	68,810	97,617	86,994	699,236	478,304	-	17,037	70,799	24,990			
Field crop farms.....	35,428	187,657	77,486	40	9,962	26,110	47,173	50,367	207,511	97,822	-	9,918	28,823	35,235			
Fruit, tree nut, and vegetable farms.....	2,341	17,407	10,203	-	670	1,799	2,463	1,729	22,214	5,663	-	213	1,664	2,613			
Livestock farms.....	38,280	342,919	210,836	-	12,773	38,517	41,633	51,424	456,648	397,448	-	9,842	37,065	18,402			
Farms, not elsewhere classified.....	7,226	20,253	11,200	-	1,426	2,384	1,326	8,174	22,863	17,371	-	1,063	3,407	1,456			
Other agriculture, forestry, and fisheries.....	2,469	22,223	4,047	3,168	830	1,879	5,711	1,665	22,969	7,318	1,125	372	3,185	1,407			
Mining.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3,344	91,949	19,725	8,834	2,552	6,874	7,761			
Contract construction.....	20,001	396,689	257,901	18,555	6,849	9,492	63,510	12,342	237,942	101,206	37,889	4,574	10,799	18,871			
General contractors.....	16,719	253,246	150,408	3,632	1,461	2,915	12,994	2,729	135,436	60,271	23,912	3,182	6,764	12,007			
Special trade contractors.....	4,889	126,078	75,946	12,867	1,871	3,856	15,570	1,851	64,138	32,633	9,976	1,592	5,094	2,553			
Manufacturing.....	11,269	179,875	29,223	16,971	7,732	20,115	17,516	4,703	53,575	265	6,294	2,286	5,289	10,700			
Transportation, communication, electric, gas, and sanitary services.....	10,259	162,098	14,024	16,318	7,621	19,906	16,787	3,549	47,192	258	5,865	2,215	4,937	7,997			
Motor freight transportation and warehousing, terminals, and related services.....	1,010	17,817	15,199	653	111	209	729	1,154	6,383	7	429	71	332	2,743			
Other transportation, communication, electric, gas, and sanitary services.....	59,224	2,281,444	1,666,610	146,449	29,053	33,179	174,791	27,211	1,464,973	1,157,954	83,245	12,327	15,904	65,042			
Wholesale trade.....	7,902	348,648	240,759	15,509	2,296	5,614	43,284	4,142	396,146	302,151	10,339	1,386	2,748	14,277			
Groceries and related products.....	557	64,264	55,935	983	207	324	4,290	(2)	(2)	269,622	7,904	1,169	1,934	11,859			
Other wholesale trade.....	7,345	284,384	184,824	14,526	2,089	5,290	38,994	3,601	315,111	269,622	7,904	1,169	1,934	11,859			
Retail trade.....	50,308	1,901,417	1,405,240	127,716	26,190	27,044	128,595	22,091	1,086,716	839,446	71,655	10,730	12,668	49,051			
General merchandise stores.....	9,481	84,636	59,515	3,544	1,069	3,044	17,145	1,618	67,592	40,767	2,346	670	843	3,872			
Food stores.....	6,683	375,471	307,078	19,214	2,943	4,204	16,544	3,074	177,592	150,377	7,662	1,612	1,217	3,477			
Automobile and truck dealers.....	1,236	187,541	162,150	4,541	1,256	5,783	114,639	1,064	114,639	103,024	1,843	374	1,93	1,665			
Gasoline service stations.....	7,463	436,573	400,071	32,393	2,792	2,671	22,834	4,358	237,578	201,508	12,248	1,196	1,748	7,137			
Apparel and accessory stores.....	1,920	67,480	44,463	4,507	957	727	7,402	881	39,278	26,855	4,294	509	676	1,036			
Furniture, home furnishings, and equipment stores.....	1,534	64,577	45,985	2,767	533	1,002	5,081	1,121	53,420	32,596	5,288	628	1,029	5,607			
Painting and decorating places.....	1,195	325,628	181,147	42,758	10,263	9,134	32,546	4,481	101,947	54,571	16,061	1,819	2,228	6,864			
Eating and drinking places.....	10,796	299,503	204,831	17,992	6,377	5,263	31,260	5,494	289,181	209,748	21,713	3,922	4,734	19,393			
Other retail stores.....	1,014	31,379	20,611	3,224	567	521	2,912	978	22,111	16,357	1,251	211	488	1,714			
Wholesale and retail trade not allocable.....	18,664	196,575	40,200	10,918	3,889	7,331	63,587	9,938	80,901	12,697	5,921	1,559	6,692	22,937			
Finance, insurance, and real estate.....	5,237	72,004	12,050	6,276	504	2,122	32,126	2,414	25,880	37	1,553	112	1,049	14,204			
Insurance agents, brokers, and service.....	12,992	121,725	27,926	4,635	3,347	5,032	30,026	6,715	51,099	12,825	4,085	1,425	5,533	6,579			
Finance, insurance, and real estate, not elsewhere classified.....	68,303	786,439	162,077	78,620	11,632	32,518	323,459	31,821	371,184	57,307	45,670	6,120	23,813	116,939			
Services.....	1,890	16,953	2,966	3,938	750	2,442	3,391	1,681	22,303	2,382	1,354	1,278	4,948	1,554			
Hotels, rooming houses, camps, and other lodging places.....	17,018	130,408	30,599	13,828	2,312	7,338	41,260	10,266	96,568	18,597	17,617	1,887	7,446	18,901			
Personal services.....	2,381	21,492	8,088	7,498	997	3,779	7,000	2,524	44,399	5,572	12,134	1,112	3,942	5,212			
Laundries, laundry services, cleaning and dyeing plants.....	11,023	55,236	8,088	7,498	709	1,420	25,554	5,856	33,504	5,848	4,557	542	2,119	10,245			
Beauty and barber shops.....	3,614	33,680	13,134	844	606	2,139	8,706	1,886	18,665	7,777	926	233	1,395	3,444			
Other personal services.....	6,973	64,792	23,931	4,154	809	2,187	20,712	2,530	17,034	4,070	1,220	250	5,804	13,055			
Business services.....	11,833	140,752	70,419	12,552	2,609	4,658	25,471	5,935	55,791	21,350	3,675	719	2,103	7,893			
Automobile and other repair services.....	4,319	82,513	45,397	8,008	1,903	2,815	9,649	3,137	36,935	18,099	1,360	230	1,066	3,489			
Automobile parking, repair, and services.....	7,514	58,239	25,022	4,544	706	1,843	15,822	2,798	18,856	3,251	2,315	230	1,077	5,162			
Repair services, except automobile.....	4,075	40,839	5,778	5,436	1,363	4,511	7,771	1,670	10,954	3,223	536	269	2,497	12,123			
Amusement and recreation services, including motion pictures.....	12,917	284,057	20,099	25,009	2,128	8,035	170,266	5,323	117,373	4,640	16,652	1,296	3,716	56,721			
Medical services.....	3,124	169,801	7,907	15,673	1,120	4,717	108,429	1,627	63,645	874	9,551	654	2,038	34,637			
Offices of physicians and surgeons.....	2,677	64,561	7,830	5,627	1,475	1,984	35,836	855	19,896	678	1,931	252	684	10,284			
Offices of dentists and dental surgeons.....	2,116	49,681	6,362	4,309	533	1,724	26,001	2,841	33,832	3,088	5,408	390	994	11,810			
Other medical services.....	9,129	52,567	672	1,912	82	713	3,322	1,490	3,245	154	4	27	206	1,612			
Educational services.....	1,253	22,771	5,115	1,099	301	1,099	34,077	1,686	26,176	1,249	3,350	224	1,214	12,950			
Legal services.....	4,335	22,571	1,167	5,115	360	6,415	6,415	296	6,711	384	763	37	232	3,811			
Engineering and architectural services.....	2,056	17,760	3,864	5,000	860	871	6,112	2,136	8,107	(2)	444	57	618	(2)			
Accounting, auditing, and bookkeeping services.....	2,036	6,444	2,946	5,213	98	1,662	1,662	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
Other services.....	1,211	4,582	1,063	533	39	110	2,211	1,221	8,010	5,170	740	650	246	460			
Nature of business not allocable.....																	

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. — NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT — Continued

Industry	Number of businesses	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of businesses	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)
PENNSYLVANIA, TOTAL														
Agriculture, forestry, and fisheries.....	106,427	2,263,136	1,134,520	190,836	48,308	99,500	285,276	423,804	10,105,717	6,416,612	625,669	139,637	323,711	1,275,241
Farms.....	36,801	299,763	176,112	919	15,214	31,284	26,288	81,186	698,226	487,098	6,371	19,772	72,722	15,966
Field crop farms.....	34,182	286,547	174,976	26	14,962	32,903	22,138	78,648	626,272	444,925	6,881	18,910	69,388	12,166
Fruit and nut farms.....	7,445	86,477	36,781	-	4,795	10,158	20,023	12,829	38,517	34,309	-	2,685	5,710	2,134
Field crop farms, and vegetable farms.....	7,445	40,095	24,424	-	1,733	3,927	3,453	3,381	38,370	34,309	-	2,685	5,710	2,134
Forest and wood products.....	16,523	143,278	102,777	-	7,612	14,621	1,564	53,064	520,072	378,111	135	14,310	26,836	5,022
Farms, not elsewhere classified.....	4,223	15,697	10,944	26	822	2,497	1,982	7,154	19,213	13,805	722	1,217	3,131	1,530
Other agriculture, forestry, and fisheries.....	2,613	13,216	1,136	893	252	1,331	3,460	4,738	71,934	46,473	6,950	862	3,534	6,800
Manufacturing.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	7,247	244,694	124,301	20,548	3,258	14,122	26,183	40,444	760,207	471,077	49,937	12,801	19,960	116,714
General contractors.....	1,135	117,101	66,480	1,485	1,520	8,435	6,888	9,877	243,362	175,473	11,277	3,486	6,606	21,695
Special trade contractors.....	5,675	122,562	57,821	13,347	1,983	3,592	2,607	31,770	433,144	276,815	34,273	8,531	12,429	90,247
Outfitters not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	5,458	178,782	54,050	21,772	4,394	8,545	25,351	11,279	621,801	429,840	39,170	12,406	17,235	43,967
Transportation, communication, electric, gas, and sanitary services.....	4,427	83,669	17,311	12,177	3,805	8,013	13,405	20,493	338,382	77,121	37,538	16,488	39,501	49,195
Motor freight transportation and warehousing, terminals, and related services.....	3,813	57,037	7,088	8,576	3,222	4,362	9,407	15,603	268,912	67,271	26,921	7,906	31,256	31,522
Other transportation, communication, electric, gas, and sanitary services.....	1,214	26,632	10,223	3,601	583	3,681	3,498	4,890	69,470	9,350	10,617	2,582	8,245	17,273
Wholesale and retail trade.....	21,351	1,086,732	762,803	84,753	13,182	16,375	78,559	119,678	5,805,937	4,456,333	305,744	53,121	85,632	407,596
Wholesale trade.....	4,110	202,055	137,641	11,499	1,756	3,844	16,489	20,389	1,205,191	924,250	49,411	7,141	15,358	106,675
General merchandise stores.....	5,300	169,365	113,149	11,203	1,407	2,962	15,423	17,230	833,522	610,789	36,002	5,422	11,917	18,721
Food stores.....	914	42,969	31,591	65,576	10,536	11,745	60,046	95,976	4,371,326	3,344,356	244,538	43,316	67,171	288,739
Automobile and truck dealers.....	2,310	150,545	120,251	5,899	961	1,039	7,999	16,776	167,716	123,138	7,488	1,506	3,858	12,971
Gasoline service stations.....	2,866	136,209	107,009	9,813	728	1,377	8,401	2,984	576,153	505,643	31,198	3,794	2,525	11,910
Furniture, home furnishings, and equipment stores.....	997	40,376	29,464	5,881	423	530	7,031	364,228	178,759	178,759	18,716	2,095	6,132	35,916
Batteries and drinkware places.....	3,751	122,737	60,114	22,864	3,031	3,136	10,706	17,778	470,749	278,106	22,511	3,151	4,637	22,810
Other retail stores.....	5,117	144,824	132,098	13,985	3,286	3,121	20,277	23,803	878,023	625,357	59,786	9,963	15,000	77,030
Wholesale and retail trade not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate.....	7,050	67,421	16,348	4,722	1,652	2,776	18,759	18,470	217,640	55,252	15,002	2,792	8,467	74,685
Insurance agencies, brokers, and services.....	1,991	19,963	3,288	2,476	146	425	7,172	9,960	89,233	16,931	6,649	558	3,615	34,659
Real estate.....	4,681	40,511	9,071	2,170	1,481	2,280	9,502	7,475	90,242	13,376	7,153	2,119	4,176	33,354
Finance, insurance, and real estate, not elsewhere classified.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services.....	23,326	293,918	41,538	45,200	9,597	1,134	95,433	129,273	1,627,395	424,913	165,616	27,337	78,288	563,886
Hotels, rooming houses, camps, and other lodging places.....	2,508	17,935	6,402	1,480	1,101	2,441	2,702	5,222	72,456	26,086	3,372	4,034	7,796	5,655
Personal services.....	4,554	40,640	6,258	8,165	856	4,258	9,116	34,891	281,244	78,916	28,875	4,852	15,897	78,724
Laundries, laundry services, cleaning and dyeing plants.....	1,582	22,773	2,241	5,337	586	3,614	2,838	5,298	68,103	23,743	8,635	1,566	5,037	7,730
Beauty and barber shops.....	1,309	9,889	1,345	1,450	146	312	3,192	21,547	101,573	17,676	11,733	1,566	3,199	42,582
Other personal services.....	1,663	7,978	2,672	1,108	122	332	3,080	8,046	111,563	37,497	8,307	1,650	7,241	28,432
Amusement services.....	2,252	14,716	2,533	790	185	1,072	6,828	13,801	126,913	33,545	13,882	1,900	5,492	24,015
Amusement and other repair services.....	4,617	49,296	21,675	2,952	958	1,765	12,811	23,650	342,185	189,357	30,759	6,018	11,552	52,351
Automobile parking, repair, and services.....	2,099	27,600	11,532	1,876	517	1,056	6,527	12,342	279,679	136,079	21,009	4,771	8,251	36,567
Repair services, except automobile.....	2,518	23,696	10,143	1,072	441	709	6,284	11,308	62,710	20,678	9,750	1,247	3,301	15,784
Amusement and recreation services, including motion pictures.....	1,255	54,768	1,748	15,422	1,999	2,187	3,613	6,282	11,563	29,804	16,055	3,161	13,681	12,104
Medical services.....	44,422	5,984	13,084	13,084	1,251	2,931	41,926	25,973	503,657	40,396	42,447	5,015	18,775	284,015
Offices of physicians and dentists.....	2,423	42,943	2,423	4,652	1,006	2,412	24,210	10,317	308,237	14,452	26,043	3,071	11,143	284,015
Offices of dentists and dental hygiene.....	1,953	22,530	2,730	2,937	306	969	11,777	10,317	107,935	13,385	9,904	3,795	5,632	38,582
Other medical services.....	718	18,449	3,430	4,787	339	969	9,799	9,870	98,385	12,847	7,000	1,013	3,637	42,883
Educational services.....	1,622	3,819	1,168	4,732	13	152	8,234	3,711	11,881	1,894	1,703	429	870	4,583
Legal services.....	1,216	13,269	154	1,148	69	446	9,234	2,562	90,465	3,073	9,384	743	1,857	34,558
Engineering and architectural services.....	1,540	8,957	114	1,983	69	251	2,881	2,655	10,405	10,760	10,887	691	1,150	14,644
Accounting, auditing, and bookkeeping services.....	1,412	8,203	170	1,732	100	576	3,578	4,032	23,111	4,497	4,451	270	919	13,110
Other services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business not all allocated.....	4,081	1,187	1,187	677	101	700	16	774	110	-	-	-	19	91

SOLE PROPRIETORSHIPS

Table 4. — NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT —Continued

Selected industry	Number of businesses	PHILADELPHIA DISTRICT (Pennsylvania)					PITTSBURGH DISTRICT (Pennsylvania)					Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	263,202	6,775,926	4,403,398	383,843	91,305	194,651	863,423	160,602	3,329,791	2,013,264	241,826	48,132	129,060	411,818
Agriculture, forestry, and fisheries.....	49,686	489,704	340,172	6,075	12,955	46,795	16,865	31,500	208,522	146,926	896	6,317	25,927	1,899
Farms.....	46,754	427,586	304,033	337	12,460	44,390	15,375	29,684	198,686	142,892	544	6,650	24,998	1,340,998
Field crop farms.....	3,701	41,699	36,044	-	2,101	5,731	1,336	3,483	6,978	2,855	-	377	1,356	818
Fruit, tree nut, and vegetable farms.....	2,398	32,976	22,471	-	4,602	1,253	4,030	2,983	7,294	2,690	26	5,355	358	992
Poultry farms.....	30,011	340,642	244,420	133	8,552	34,029	10,429	23,953	179,430	134,680	-	5,355	21,947	12,469
Farms, not elsewhere classified.....	4,644	12,368	7,688	204	932	2,354	7,768	2,310	6,884	1,117	518	305	1,177	884
Other agriculture, forestry, and fisheries.....	2,932	62,118	36,139	5,738	695	2,405	4,490	1,806	9,836	4,034	352	167	929	2,310
Mining.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	1,806	13,408	1,024	3,199	579	883	2,273
Contract construction.....	23,448	499,368	318,018	33,599	8,204	11,274	74,502	17,046	260,839	153,059	16,338	4,597	8,686	42,212
General contractors.....	3,711	162,727	119,668	8,409	2,439	3,274	14,848	3,876	60,655	33,603	3,168	1,047	3,332	6,847
Special trade contractors.....	18,304	334,641	187,357	24,684	5,765	7,960	57,366	13,469	168,340	82,418	12,988	3,233	3,169	32,881
Contractors not allocable.....	1,436	22,037	10,753	4,205	467	940	2,288	(²)	(²)	(²)	(²)	(²)	(²)	(²)
Manufacturing.....	8,046	536,914	378,935	32,019	10,939	12,886	34,689	3,233	84,887	50,905	7,151	1,467	4,349	9,278
Transportation, communication, electric, gas, and sanitary services.....	9,976	156,351	35,884	16,541	4,460	15,276	27,793	10,517	182,031	41,237	20,997	6,028	24,225	21,402
Motor freight transportation and warehousing, terminals, and related services.....	7,697	125,089	30,969	10,986	3,376	12,570	18,240	7,906	143,823	36,202	15,935	4,530	18,686	13,682
Other transportation, communication, electric, gas, and sanitary services.....	2,279	31,262	4,915	5,555	1,084	2,706	9,553	2,611	38,208	5,035	5,062	1,498	5,539	7,720
Wholesale and retail trade.....	81,129	3,948,760	3,044,489	190,965	36,749	59,404	289,419	38,549	1,857,177	1,411,844	114,779	16,372	26,228	118,177
Wholesale trade.....	14,820	797,831	613,815	26,932	4,110	10,190	75,032	6,169	407,360	310,435	22,479	3,031	5,168	31,643
Groceries and related products.....	2,712	286,571	244,822	9,036	1,673	2,420	14,032	1,047	85,298	60,659	4,373	346	1,021	4,689
Other wholesale trade.....	12,108	511,460	368,993	17,896	2,937	7,770	61,000	5,122	321,962	241,786	18,106	2,485	4,147	26,954
Retail trade.....	66,242	2,989,321	2,303,516	155,392	30,711	46,904	205,206	31,734	1,382,005	1,044,840	89,146	12,605	20,267	83,533
General merchandise stores.....	5,439	90,341	59,077	4,761	1,129	2,620	9,307	7,121	265,302	211,740	7,727	1,725	3,061	4,664
Food stores.....	15,833	734,408	610,941	24,713	5,275	11,637	43,580	7,421	130,536	93,536	11,797	1,725	3,061	17,306
Automobile and truck dealers.....	1,962	425,322	336,107	13,341	1,354	1,995	8,241	1,032	130,871	93,536	6,059	640	530	3,669
Gasoline service stations.....	5,670	463,758	386,758	17,594	3,297	3,645	22,727	3,644	262,275	211,995	13,604	1,764	2,487	13,189
Apparel and accessory stores.....	3,833	153,679	110,721	10,061	1,170	2,061	13,036	1,790	95,251	68,038	8,655	925	1,619	3,840
Furniture, home furnishings, and equipment stores.....	3,801	179,099	127,108	13,402	1,941	2,691	14,527	1,840	125,129	88,811	9,109	1,210	1,946	8,283
Furniture, home furnishings, and equipment stores.....	11,456	326,189	195,679	32,864	7,310	11,442	34,416	6,322	144,560	82,427	16,065	3,456	5,199	15,924
Eating and drinking places.....	16,248	616,781	438,125	38,656	7,435	10,813	60,372	7,555	264,242	187,232	21,130	2,508	4,187	16,658
Other retail stores.....	2,067	161,608	127,158	8,641	1,928	2,310	9,181	7,646	67,812	56,569	3,154	736	793	3,001
Wholesale and retail trade not allocable.....	11,442	121,747	15,733	10,004	2,153	6,015	45,737	7,028	95,893	39,519	4,998	639	2,452	28,888
Finance, insurance, and real estate.....	6,156	47,697	5,726	3,798	341	3,431	18,451	3,804	41,536	11,205	2,851	217	984	16,208
Insurance agents, brokers, and service.....	4,726	64,001	9,877	5,256	1,720	3,036	21,990	2,749	26,241	3,499	1,897	399	1,140	11,364
Real estate.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
Finance, insurance, and real estate, not elsewhere classified.....	78,492	1,000,291	256,163	92,148	15,704	41,978	373,379	50,781	627,034	168,750	73,468	11,633	36,310	190,487
Services.....	3,236	44,071	14,419	4,073	2,146	4,512	3,729	1,990	28,425	11,667	2,299	1,938	1,164	1,726
Hotels, rooming houses, camps, and other lodging places.....	20,784	157,587	46,170	11,005	2,341	8,098	49,312	14,107	123,657	32,746	17,870	2,511	7,799	29,432
Personal services.....	3,253	41,306	13,663	4,943	767	2,116	6,699	2,045	26,802	10,080	3,692	779	2,921	1,031
Laundries, laundry services, cleaning and dyeing plants.....	12,699	54,808	10,195	2,225	836	2,105	25,509	8,858	46,765	7,431	9,508	820	1,514	16,673
Beauty and barber shops.....	4,842	61,473	22,312	3,837	738	3,877	16,704	3,204	50,090	15,185	4,670	912	3,364	11,728
Other personal services.....	8,986	76,478	16,483	7,091	1,206	3,310	29,739	4,815	50,435	17,062	6,791	694	2,182	12,431
Business services.....	13,046	215,360	118,786	22,515	3,443	6,431	30,775	10,604	126,825	70,571	8,444	2,575	5,121	21,576
Automobile and other repair services.....	6,600	174,135	106,152	14,565	2,665	4,794	20,240	5,742	105,340	62,527	6,244	2,106	3,457	16,327
Automobile parking, repair, and services.....	6,446	41,223	12,634	7,950	778	1,637	10,535	4,862	21,485	8,044	1,800	469	1,664	5,429
Repair services, except automobile.....	3,561	36,309	15,020	3,026	1,320	2,324	2,157	1,873	14,784	7,431	13,029	1,841	1,157	4,261
Amusement and recreation services, including motion pictures.....	16,959	341,932	26,539	28,907	3,699	14,001	197,578	9,014	161,725	13,855	13,540	1,316	4,774	96,437
Medical services.....	7,006	299,538	18,482	18,882	2,143	8,181	129,808	3,311	98,659	4,044	9,161	312	3,162	62,946
Offices of physicians and surgeons.....	3,758	74,953	9,812	5,124	769	3,076	39,321	2,328	32,142	3,573	1,780	160	719	19,061
Offices of dentists and dental surgeons.....	1,510	57,421	6,309	4,901	787	2,744	28,453	3,375	30,884	6,238	2,599	228	893	14,430
Other medical services.....	1,910	5,718	886	544	137	664	2,413	1,807	1,163	1,008	1,159	92	406	2,170
Educational services.....	3,440	55,679	463	5,949	533	1,182	34,919	2,022	34,786	2,610	3,655	210	675	19,439
Legal services.....	1,597	27,887	6,315	5,953	330	539	7,928	1,998	23,518	4,245	4,932	361	611	6,716
Engineering and architectural services.....	2,522	18,676	6,131	2,971	191	547	9,267	1,530	7,110	12	1,430	79	372	3,843
Accounting, auditing, and bookkeeping services.....	2,391	20,594	10,597	112	358	370	5,562	1,732	2,517	190	489	16	49	1,178
Other services.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
Nature of business not allocable.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. — NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT — Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
SOUTH CAROLINA														
All industries.....	95,389	1,705,056	1,092,449	116,891	24,956	56,314	154,640	219,946	3,550,392	2,376,407	203,755	41,951	118,711	351,442
Agriculture, forestry, and fisheries.....	37,199	251,146	169,819	464	3,725	24,194	18,378	117,295	462,875	294,299	1,737	10,468	56,406	35,548
Farms.....	36,460	241,209	167,083	13	3,626	23,555	15,895	116,234	425,723	267,427	1,737	10,468	54,792	35,604
Heli crop farms.....	21,707	131,302	82,500	-	1,924	12,612	14,263	60,612	198,660	109,803	-	4,815	26,265	36,723
Fruit, tree nut, and vegetable farms.....	1,688	37,616	28,256	-	498	3,041	1,923	1,491	8,708	5,320	-	1,176	820	1,304
Poultry farms.....	8,755	56,622	45,523	-	862	6,009	11,115	46,937	203,475	150,289	-	5,025	25,602	19,641
Farms, not elsewhere classified.....	4,250	15,669	10,854	13	342	2,099	1,825	7,194	14,880	11,015	-	608	2,105	1,782
Other agriculture, forestry, and fisheries.....	799	9,937	2,736	391	99	639	2,433	1,661	37,132	26,872	1,737	344	1,614	1,939
Mining.....	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction.....	7,645	196,887	98,220	29,617	3,271	4,724	16,924	14,849	429,615	281,495	29,384	5,400	13,540	42,255
General contractors.....	1,477	102,298	48,989	12,300	1,536	2,582	4,420	2,433	226,504	151,878	13,022	2,446	5,588	16,253
Special trade contractors.....	5,361	94,493	49,231	17,317	1,635	2,142	12,468	12,280	201,572	129,310	16,366	3,311	7,855	25,411
Contractors not allocable.....	(2)	(2)	-	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	2,477	64,775	26,199	13,571	1,522	2,843	5,820	2,770	151,074	104,110	11,435	2,186	3,792	11,511
Transportation, communication, electric, gas, and sanitary services.....	1,767	32,134	1,627	7,007	1,017	2,647	3,337	5,798	89,597	39,922	6,451	1,614	4,411	9,426
Motor freight transportation and warehousing, terminals, and related services.....	(2)	(2)	-	(2)	(2)	(2)	(2)	2,846	32,932	2,172	5,515	1,447	2,791	6,475
Other transportation, communication, electric, gas, and sanitary services.....	1,109	9,552	1,627	1,864	247	622	1,343	2,952	56,645	37,750	936	167	1,700	2,954
Wholesale and retail trade.....	23,289	918,086	740,670	36,691	11,954	8,315	41,905	36,455	1,905,089	1,496,390	102,884	14,750	26,419	96,676
Wholesale trade.....	2,303	186,321	154,395	5,137	3,702	1,117	9,500	5,580	342,169	268,846	11,439	1,553	4,337	26,902
Groceries and related products.....	291	32,600	22,600	968	2,532	229	1,075	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other wholesale trade.....	2,012	148,443	122,135	4,169	1,118	888	8,425	4,857	263,736	202,548	7,540	1,238	3,460	23,585
Retail trade.....	20,979	728,125	483,236	33,359	7,331	7,186	32,147	30,410	1,518,336	1,194,609	88,220	12,689	14,668	67,961
General merchandise stores.....	1,916	76,733	65,176	2,123	362	4,226	4,226	4,322	68,670	55,773	2,823	638	1,158	3,589
Food stores.....	5,048	200,357	170,635	8,090	1,194	1,862	5,124	7,210	495,202	347,312	15,995	2,951	4,040	14,100
Automobile and truck dealers.....	848	41,501	34,222	871	180	593	2,036	1,443	273,785	242,174	7,583	1,079	1,079	4,350
Gasoline service stations.....	3,449	113,803	98,111	4,896	452	889	4,084	3,787	231,436	189,742	11,537	936	1,432	9,340
Apparel and accessory stores.....	665	17,692	13,015	443	245	181	1,794	833	28,979	20,215	3,107	400	429	1,439
Furniture, home furnishings, and equipment stores.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	943	98,802	79,095	5,741	910	798	4,095
Eating and drinking places.....	3,401	52,852	30,925	5,400	916	1,350	2,577	4,929	38,385	20,743	22,718	2,549	2,162	11,036
Other retail stores.....	5,059	205,220	157,898	9,865	3,517	2,106	10,350	6,943	281,077	209,555	18,716	3,342	3,570	14,012
Wholesale and retail trade not allocable.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate.....	3,634	33,635	4,009	2,220	393	1,698	11,513	6,161	93,384	36,202	5,901	1,799	3,435	18,983
Insurance agents, brokers, and service.....	1,720	18,537	165	1,363	105	796	6,259	2,191	24,560	3,529	3,257	1,644	2,403	3,569
Real estate.....	1,692	12,885	3,835	575	194	718	5,254	3,786	2,658	2,678	2,642	1,551	2,933	8,315
Finance, insurance, and real estate, not elsewhere classified.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services.....	18,726	195,863	44,439	24,650	3,816	11,538	54,932	34,637	361,177	86,984	39,385	4,826	15,383	132,092
Hotels, rooming houses, camps, and other lodging places.....	1,594	21,122	14,178	3,257	840	4,379	1,398	1,720	15,949	4,136	994	413	1,591	2,048
Personal services.....	4,968	44,774	5,037	10,091	1,218	3,221	8,476	9,999	67,845	18,301	12,003	1,442	3,560	16,889
Laundries, laundry services, cleaning and dyeing plants.....	1,276	30,357	3,584	7,932	990	2,198	2,974	740	13,253	2,322	3,241	348	1,325	1,637
Beauty and barber shops.....	3,065	10,988	788	2,003	150	590	4,215	7,730	38,385	6,974	7,988	669	1,735	12,194
Other personal services.....	627	3,429	665	156	78	433	1,287	1,529	16,207	9,005	774	425	500	3,058
Business services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,500	13,681	2,760	2,421	223	401	5,186
Automobile and other repair services.....	3,551	49,035	31,060	1,344	773	755	7,328	6,634	86,730	50,353	4,633	1,191	3,126	12,882
Automobile parking, repair, and services.....	22,823	14,258	14,258	564	419	306	3,102	3,252	57,874	33,420	4,822	320	1,455	7,562
Repair services, except automobile.....	1,964	26,212	16,802	780	354	449	4,266	3,382	29,856	16,953	811	271	1,167	4,720
Amusement and recreation services, including motion pictures.....	1,257	15,823	6,254	2,090	343	713	1,715	1,569	10,200	2,148	1,098	289	703	1,354
Medical services.....	3,150	47,607	1,693	3,355	459	1,638	26,865	6,208	115,718	7,753	12,455	987	3,927	65,050
Offices of physicians and surgeons.....	909	23,654	124	3,355	255	1,021	13,736	2,124	72,404	2,470	8,790	608	2,451	42,193
Offices of dentists and dental surgeons.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,001	23,267	2,327	2,247	156	4,071	11,558
Other medical services.....	1,760	10,889	452	1,093	63	306	5,446	3,083	20,247	2,936	1,418	223	1,705	11,299
Educational services.....	1,693	3,340	70	236	(2)	289	1,864	1,437	3,005	76	174	154	1,992	1,54
Legal services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,768	30,236	(2)	2,343	75	1,047	18,518
Engineering and architectural services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,427	7,892	(2)	1,554	85	688	3,388
Other services.....	810	2,473	1	455	38	60	1,245	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable.....	1,248	12,420	7,466	665	145	308	1,997	1,698	45,006	34,786	2,188	288	707	4,968

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. —NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT —Continued

Selected industry	Number of businesses	TEXAS, TOTAL					AUSTIN DISTRICT (Texas)					Net profit (less loss) (Thousand dollars)		
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)			
All industries.....	592,715	12,890,635	7,894,488	936,750	186,724	564,904	971,787	280,011	6,229,729	3,714,445	565,206	98,333	226,024	412,126
Agriculture, forestry, and fisheries.....	232,917	2,156,232	1,403,801	9,285	48,094	266,515	18,106	102,820	774,312	539,393	2,853	20,345	91,614	141,947
Farms.....	226,764	2,027,064	1,341,452	9,960	46,440	257,346	2,929	99,455	728,744	515,000	2,853	19,841	88,324	148,090
Field crop farms.....	72,464	1,017,820	501,090	-	18,969	128,709	181,116	24,136	291,917	149,616	-	5,896	31,307	40,646
Fruit, tree nut, and vegetable farms.....	6,708	1,477,553	32,389	-	1,396	4,385	2,970	2,970	17,794	15,143	-	656	1,507	13,375
Livestock farms.....	129,493	831,388	694,914	-	22,459	101,232	1,139,931	64,537	347,849	292,327	-	11,457	48,937	178,748
Farms, not elsewhere classified.....	18,099	130,303	113,059	96	3,616	23,020	137,535	7,812	71,184	57,914	52	1,832	7,173	16,613
Other agriculture, forestry, and fisheries.....	6,153	129,168	62,349	9,189	1,654	9,169	15,177	3,365	45,568	24,393	2,801	504	2,690	6,143
Mining.....	9,581	369,323	79,294	25,085	14,030	35,687	114,249	2,765	118,420	15,141	6,619	5,542	9,584	110,380
Contract construction.....	47,593	1,517,634	727,101	259,113	17,207	29,439	111,017	23,231	983,214	405,617	210,881	20,519	13,295	37,979
General contractors.....	7,977	898,647	376,798	197,312	17,948	16,558	178,122	3,693	634,089	205,242	178,122	15,294	3,847	14,010
Special trade contractors.....	37,852	595,014	335,312	60,927	9,112	16,992	90,115	18,549	339,348	210,493	32,128	5,120	8,765	39,477
Contractors not allocable.....	1,764	23,973	13,991	874	147	880	4,344	989	9,777	3,882	631	105	683	2,512
Manufacturing.....	8,469	259,248	143,082	24,009	3,347	10,308	30,440	4,206	109,915	55,217	11,353	1,292	4,237	13,889
Transportation, communication, electric, gas, and sanitary services.....	16,544	297,908	52,389	47,133	10,806	25,082	33,443	7,042	174,063	37,702	34,504	6,054	12,254	17,809
Motor freight transportation and warehousing, terminals, and related services.....	13,760	260,734	44,034	41,140	10,066	22,117	25,369	5,728	150,635	34,690	29,835	5,696	10,792	11,695
Other transportation, communication, electric, gas, and sanitary services.....	2,784	37,174	8,355	5,993	740	2,965	8,079	1,914	23,428	3,012	4,669	358	1,462	6,114
Wholesale and retail trade.....	118,897	6,476,570	3,704,209	369,410	53,247	88,689	286,220	12,913	3,180,761	2,478,309	190,849	28,589	41,169	142,210
Wholesale trade.....	21,348	1,545,075	1,236,680	48,664	9,651	22,721	88,722	9,590	684,689	552,683	22,693	5,685	8,858	33,840
Groceries and related products.....	3,804	340,041	268,921	11,749	1,286	7,321	13,441	1,998	176,596	154,557	4,980	521	1,617	5,155
Other Wholesale trade.....	17,544	1,205,028	947,659	36,915	8,365	15,305	75,281	7,892	508,093	398,126	18,113	5,164	7,241	28,685
Retail trade.....	95,306	4,759,825	3,704,209	310,092	41,647	62,818	191,119	52,415	2,457,380	1,897,167	165,649	22,618	31,701	105,171
General merchandise stores.....	5,193	138,134	102,358	8,049	1,535	2,370	9,377	2,428	87,030	64,686	5,464	1,048	1,014	5,850
Food stores.....	14,046	1,072,117	904,910	52,732	5,948	10,074	33,132	8,585	708,857	598,161	35,457	4,059	9,371	20,904
Automobile and truck dealers.....	4,704	766,151	677,353	3,740	2,059	1,374	31,572	1,677	308,505	264,801	13,133	1,875	1,016	6,726
Gasoline service stations.....	16,896	820,178	648,251	51,356	5,693	7,846	10,245	8,216	339,506	272,829	23,189	5,383	2,960	11,185
Apparel and accessory stores.....	2,674	160,687	107,698	14,478	1,446	2,403	10,245	1,422	96,162	65,223	8,090	915	1,297	6,701
Furniture, home furnishings, and equipment stores.....	4,545	183,240	131,186	10,991	2,069	4,559	9,376	1,695	53,011	37,543	2,137	257	1,322	4,338
Eating and drinking places.....	19,701	457,199	282,335	67,707	8,279	12,164	18,619	12,505	259,902	152,104	41,453	5,243	7,058	12,254
Other retail stores.....	27,547	1,162,119	850,120	82,164	12,937	21,343	64,760	15,887	604,407	441,820	36,726	6,838	10,657	37,213
Wholesale and retail trade not allocable.....	2,243	171,670	132,301	10,654	1,949	3,150	6,379	908	38,692	28,459	2,507	286	610	3,199
Finance, insurance, and real estate.....	32,474	324,134	77,690	23,757	6,190	19,898	82,738	15,268	140,785	19,260	11,433	2,830	8,625	43,751
Insurance agents, brokers, and service.....	11,203	127,460	20,468	14,452	1,054	5,289	42,967	5,263	59,420	7,583	6,497	434	2,414	20,224
Real estate.....	19,412	173,415	51,825	8,202	4,908	13,397	31,635	9,046	73,847	11,668	4,537	2,354	5,931	19,720
Finance, insurance, and real estate, not elsewhere classified.....	1,859	23,259	5,397	1,103	228	1,212	8,136	959	7,688	7	429	62	280	3,507
Services.....	122,056	1,454,550	323,909	176,630	22,993	87,000	422,320	59,130	732,308	139,580	95,925	12,966	44,735	207,652
Hotels, rooming houses, camps, and other lodging places.....	5,177	111,972	24,041	17,143	5,404	15,609	17,353	2,549	84,062	20,827	14,378	4,580	10,208	19,720
Personal services.....	30,872	282,231	57,685	51,757	5,279	21,347	55,740	14,429	132,123	22,193	24,590	2,619	9,208	25,793
Laundries, laundry services, cleaning and dyeing plants.....	6,111	132,496	21,194	27,488	2,877	15,135	13,417	2,477	60,985	6,996	12,276	1,489	6,566	4,984
Beauty and barber shops.....	18,976	106,221	20,888	20,471	1,878	4,264	32,121	8,932	53,900	10,684	10,563	919	1,735	19,270
Other personal services.....	5,785	43,514	15,603	3,798	524	1,148	10,202	3,020	17,238	4,513	1,751	211	907	4,539
Business services.....	11,403	84,836	13,561	7,476	604	5,733	25,411	5,062	43,458	5,368	5,130	314	2,455	12,174
Automobile and other repair services.....	25,349	284,598	139,590	27,021	4,649	11,526	119,689	11,689	119,689	55,003	13,643	2,062	4,637	21,321
Automobile parking, repair, and services.....	9,288	130,011	68,913	13,355	2,880	4,713	19,847	3,729	51,423	26,202	5,963	920	1,748	6,538
Repair services, except automobile.....	16,061	154,547	70,472	13,666	2,369	6,813	28,602	8,126	68,266	28,807	7,682	1,142	2,889	12,783
Amusement and recreation services, including motion pictures.....	6,793	76,429	27,949	6,309	1,369	6,688	11,433	3,503	51,668	20,806	3,579	925	4,651	8,055
Medical services.....	18,835	430,776	48,343	48,955	4,222	17,000	206,594	9,997	209,297	9,673	26,167	1,771	8,960	108,123
Offices of physicians and surgeons.....	7,176	230,471	4,307	28,071	2,001	8,610	130,443	3,896	116,309	1,371	14,139	961	4,289	66,682
Offices of dentists and dental surgeons.....	2,943	88,919	4,763	12,294	775	4,016	40,642	4,824	57,394	2,566	8,774	497	2,717	26,237
Other medical services.....	8,716	111,386	39,563	8,990	1,446	4,374	35,509	4,277	35,594	5,736	3,254	313	1,954	15,204
Educational services.....	5,689	77,565	3,251	2,008	1,188	1,431	5,959	1,196	6,699	1,196	347	81	511	1,701
Legal services.....	5,554	73,354	2,562	5,920	485	3,047	37,078	2,918	36,411	521	2,636	271	1,976	17,766
Engineering and architectural services.....	3,184	32,472	4,061	3,957	420	1,337	19,908	1,990	15,055	1,135	2,374	138	5,611	9,471
Accounting, auditing, and bookkeeping services.....	6,073	39,654	4,615	5,960	275	1,997	19,018	2,908	20,351	280	2,652	140	1,112	9,471
Other services.....	3,127	20,703	3,051	5,324	98	1,085	9,554	1,760	13,495	2,572	427	65	576	6,357
Nature of business not allocable.....	4,184	35,036	14,032	2,328	810	2,286	1,747	2,036	15,951	10,226	739	196	911	1,163

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	DALLAS DISTRICT (Texas)					UTAH							
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	312,704	6,660,906	4,180,043	371,544	88,391	338,880	559,061	45,806	864,593	534,152	50,929	17,456	34,735	91,265
Agriculture, forestry, and fisheries.....	130,097	1,381,920	864,408	6,432	27,749	174,901	60,053	17,625	231,293	180,824	31	6,310	13,782	8,304
Farms.....	127,330	1,298,320	826,452	44	25,594	168,422	51,019	16,862	228,020	179,616	-	6,871	13,585	7,913
Field crop farms.....	43,328	725,903	351,474	-	13,073	97,432	140,470	3,574	20,754	8,064	-	1,611	4,284	4,064
Fruit, tree nut, and vegetable farms.....	3,738	29,759	17,246	-	15,740	2,878	2,654	2,418	8,413	5,000	-	324	1,272	1,185
Livestock farms.....	64,956	483,539	402,387	-	11,002	52,208	16,183	9,722	19,235	164,407	-	4,631	8,539	3,558
Farms, not elsewhere classified.....	10,287	59,119	55,115	-	1,784	15,847	130,922	1,143	1,816	1,545	-	-	-	-
Other agriculture, forestry, and fisheries.....	2,788	83,600	37,956	6,388	1,150	6,479	9,034	1,143	1,816	1,545	-	-	-	-
Mining.....	6,816	250,903	64,153	18,466	8,488	26,103	13,869	-	-	-	-	-	-	-
Contract construction.....	24,362	534,420	307,484	48,232	6,688	16,144	73,038	3,159	76,237	39,572	9,956	1,257	2,660	10,334
General contractors.....	4,344	264,558	171,556	19,130	2,654	7,720	20,564	-	-	-	-	-	-	-
Special trade contractors.....	19,303	255,066	124,719	28,799	3,992	8,427	50,638	2,469	38,333	18,008	5,710	969	1,648	5,363
Contractors not allocable.....	775	14,116	11,209	243	42	197	1,832	-	-	-	-	-	-	-
Manufacturing.....	4,263	149,333	87,865	12,056	2,055	6,071	16,551	901	27,410	15,265	2,781	728	1,772	1,206
Transportation, communication, electric, gas, and sanitary services.....	3,902	123,845	14,687	12,029	4,752	12,828	15,039	1,146	28,083	12,925	1,826	1,258	3,005	616
Motor freight transportation and warehousing, terminals, and related services.....	8,032	110,099	9,344	11,305	4,370	11,325	13,674	816	27,097	12,825	1,826	1,156	2,220	1,979
Other transportation, communication, electric, gas, and sanitary services.....	870	13,746	5,343	1,324	382	1,503	1,965	-	-	-	-	-	-	-
Wholesale and retail trade.....	55,994	3,295,809	2,594,881	178,561	24,658	47,520	144,010	7,940	367,181	267,380	23,392	4,245	1,167	21,920
Wholesale trade.....	11,758	860,386	683,997	25,971	3,966	13,863	54,882	1,396	104,080	74,249	5,776	631	900	7,397
Groceries and related products.....	2,106	163,451	134,264	7,169	765	1,799	8,286	-	-	-	-	-	-	-
Other wholesale trade.....	9,652	696,935	549,733	18,802	3,201	12,064	46,596	1,147	47,478	33,562	3,382	431	528	4,531
Retail trade.....	42,891	2,302,042	1,807,042	144,443	19,029	31,117	85,948	6,157	258,569	189,876	17,478	3,373	3,949	14,341
Food stores.....	2,765	51,104	37,672	2,585	487	1,396	3,527	1,097	12,276	9,567	277	58	141	1,662
Automobile and truck dealers.....	5,461	363,250	306,744	17,275	1,889	3,703	12,228	1,012	84,079	70,143	3,941	943	1,063	2,920
Gasoline service stations.....	3,027	457,646	412,552	9,432	1,865	1,043	6,732	-	-	-	-	-	-	-
Laundries, dry cleaning, and accessory stores.....	8,630	480,672	375,422	28,167	3,310	4,830	20,387	889	45,309	34,288	3,023	221	562	2,414
Apparel and accessory stores.....	1,232	64,525	42,473	6,388	531	1,106	3,924	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment stores.....	2,850	130,229	93,643	8,854	1,812	3,237	5,238	-	-	-	-	-	-	-
Eating and drinking places.....	7,196	197,257	130,231	26,234	3,036	5,106	6,365	1,116	31,932	8,242	7,555	1,033	600	3,534
Other retail stores.....	11,040	557,712	408,300	45,438	9,999	10,686	27,547	1,292	41,810	32,613	1,705	950	896	3,653
Wholesale and retail trade not allocable.....	1,335	132,978	103,842	6,147	1,663	2,540	3,180	-	-	-	-	-	-	-
Finance, insurance, and real estate.....	17,206	163,349	98,430	12,274	3,360	11,273	38,987	3,426	19,629	568	401	460	1,010	9,054
Insurance agents, brokers, and service.....	5,440	68,210	12,883	7,953	620	2,875	11,743	1,340	8,866	53	368	34	450	4,802
Real estate.....	10,366	99,568	40,157	3,645	2,574	7,466	11,915	1,981	7,905	515	33	399	537	3,319
Finance, insurance, and real estate, not elsewhere classified.....	900	15,571	5,350	674	166	932	4,329	-	-	-	-	-	-	-
Services.....	2,926	722,242	184,324	80,705	10,027	42,265	214,668	11,182	104,913	14,245	10,777	2,186	9,577	40,061
Hotels, rooming houses, camps, and other lodging places.....	2,628	27,910	3,214	2,765	824	5,401	2,367	-	-	-	-	-	-	-
Personal services.....	16,443	150,108	35,492	27,167	2,660	12,339	29,947	2,455	13,675	2,368	2,374	318	939	3,384
Laundries, laundry services, cleaning, and dyeing plants.....	3,634	71,511	14,198	15,212	1,388	8,569	8,433	-	-	-	-	-	-	-
Beauty and barber shops.....	10,044	52,321	10,204	9,908	1,959	2,529	15,851	1,463	3,766	127	473	33	137	2,241
Other personal services.....	2,765	26,276	11,090	2,047	313	1,241	5,063	-	-	-	-	-	-	-
Business services.....	6,341	41,378	8,193	2,346	290	3,278	13,237	888	8,505	2,923	1,104	205	319	2,518
Automobile and other repair services.....	13,494	164,869	84,361	13,732	2,367	6,889	27,128	2,027	11,950	5,601	1,435	170	492	1,843
Automobile parking, repair, and services.....	5,559	78,568	42,716	7,392	1,360	2,965	11,509	983	8,073	3,464	1,243	112	329	1,379
Repair services, except automobile.....	7,995	86,281	41,665	5,994	1,227	3,924	15,819	1,044	3,877	2,137	192	58	163	464
Amusement and recreation services, including motion pictures.....	3,290	24,761	6,743	2,730	444	2,037	3,378	1,010	4,423	511	529	133	372	618
Medical services.....	8,838	221,479	38,670	22,788	2,451	8,040	98,471	1,204	32,374	911	2,572	406	1,221	19,257
Offices of physicians and surgeons.....	3,280	114,162	2,936	13,932	1,040	3,321	33,761	-	-	-	-	-	-	-
Offices of dentists and dental surgeons.....	1,119	31,525	1,907	3,520	278	1,294	14,405	-	-	-	-	-	-	-
Other medical services.....	4,439	75,792	33,827	5,336	1,133	2,420	20,305	-	-	-	-	-	-	-
Educational services.....	3,530	10,896	2,055	1,661	1,107	920	3,158	994	1,841	352	-	5	305	841
Legal services.....	2,636	36,943	2,041	3,284	214	1,471	19,312	-	-	-	-	-	-	-
Engineering and architectural services.....	1,194	17,417	2,926	1,583	242	4,826	4,826	430	7,510	-	1,879	89	155	2,469
Accounting, auditing, and bookkeeping services.....	3,165	19,303	135	2,908	133	885	9,547	-	-	-	-	-	-	-
Other services.....	1,347	7,208	479	2,937	33	509	3,397	630	2,392	-	2	4	22	1,223
Not elsewhere classified.....	2,148	19,085	3,806	1,589	614	1,775	584	-	-	-	-	-	-	-
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SOLE PROPRIETORSHIPS

Table 4. —NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

Selected industry	Number of businesses	VIRGINIA							WASHINGTON						
		Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
All industries.....	170,025	2,799,155	1,637,036	227,292	42,755	106,324	345,973	146,037	3,207,331	1,868,645	192,182	76,762	131,821	445,030	
Agriculture, forestry, and fisheries.....	65,323	326,482	214,794	1,921	9,487	40,442	7,473	48,413	501,005	283,750	3,484	17,696	57,551	59,707	
Farms.....	62,480	309,165	210,857	49	9,246	39,723	3,319	45,483	464,352	276,904	-	16,928	54,840	48,549	
Field crop farms.....	25,965	97,153	53,204	-	2,881	12,213	11,969	12,442	198,854	81,010	-	7,709	24,339	24,384	
Fruit, tree nut, and vegetable farms.....	3,390	34,050	22,709	-	630	3,205	3,335	8,628	75,261	50,417	-	2,662	8,454	12,986	
Livestock farms.....	23,911	161,258	121,012	-	5,227	22,699	13,547	18,284	164,163	132,707	-	5,471	18,725	14,294	
Farms, not elsewhere classified.....	4,934	10,704	13,932	49	508	1,818	1,564	3,531	28,074	22,770	-	1,086	3,422	12,337	
Other agriculture, forestry, and fisheries.....	2,843	17,317	9,937	1,872	241	707	4,154	4,830	34,653	6,846	3,484	768	2,711	11,156	
Mining.....	423	40,929	3,853	14,767	1,344	2,156	3,145	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
Contract construction.....	12,052	279,735	156,850	32,744	4,534	8,287	35,590	13,173	346,255	209,040	17,731	9,553	10,426	41,303	
General contractors.....	2,029	113,958	79,168	5,029	1,361	3,402	8,547	13,111	170,688	113,111	2,671	4,365	3,349	12,468	
Special trade contractors.....	9,717	157,224	76,180	23,566	2,955	4,715	26,559	8,522	172,034	95,900	14,746	5,073	6,206	28,349	
Contractors not allocable.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
Manufacturing.....	3,287	134,322	79,395	18,773	1,873	4,814	11,578	4,659	161,052	87,766	7,566	5,283	7,982	18,185	
Transportation, communication, electric, gas, and sanitary services.....	7,924	92,963	6,420	12,755	3,393	10,272	12,359	3,697	33,299	2,695	3,143	1,965	3,918	8,392	
Motor freight transportation and warehousing, terminals, and related services.....	6,200	85,037	5,939	11,283	3,237	9,113	11,367	2,472	22,758	1,305	1,872	1,614	2,830	5,059	
Other transportation, communication, electric, gas, and sanitary services.....	1,724	7,926	481	1,472	156	1,159	992	1,225	10,541	1,390	1,276	351	1,088	3,333	
Wholesale and retail trade.....	31,060	1,375,243	1,051,079	81,923	13,432	15,863	82,351	30,881	1,621,398	1,184,537	103,319	28,459	23,999	121,138	
Wholesale trade.....	2,815	163,658	103,050	8,231	2,040	2,106	15,869	4,435	204,632	134,537	5,867	2,389	2,363	20,203	
Groceries and related products.....	777	89,109	56,101	4,243	1,390	976	16,094	515	126,994	72,693	715	131	180	806	
Other wholesale trade.....	2,038	74,549	46,949	3,988	650	1,130	12,108	3,970	188,538	141,844	5,152	2,458	2,183	19,397	
Retail trade.....	28,174	1,203,805	942,875	73,692	11,309	13,617	65,419	24,245	1,303,319	946,645	92,176	24,216	19,489	89,494	
General merchandise stores.....	4,509	82,542	66,545	2,056	543	1,198	6,667	1,477	38,654	29,329	1,926	526	744	2,019	
Food stores.....	8,190	443,928	376,283	18,185	3,469	3,965	19,479	3,411	240,360	192,500	12,506	3,689	2,196	16,389	
Automobile and truck dealers.....	1,097	175,340	142,274	10,036	1,469	726	19,479	852	228,192	197,020	8,508	3,001	723	4,137	
Gasoline service stations.....	3,604	159,076	130,061	10,340	945	1,446	5,984	4,059	233,639	186,721	12,088	2,467	2,191	13,987	
Apparel and accessory stores.....	492	28,947	17,723	3,049	454	345	3,788	1,179	52,786	36,207	2,809	1,014	422	4,308	
Furniture, home furnishings, and equipment stores.....	1,014	24,841	16,285	2,043	365	308	1,728	1,734	77,131	47,794	2,618	1,419	1,193	8,130	
Furniture, home furnishings, and equipment stores.....	4,466	140,089	93,666	14,570	2,114	3,465	8,392	5,705	185,789	93,719	34,376	6,548	7,491	12,443	
Eating and drinking places.....	4,802	149,042	100,038	13,259	1,950	2,164	14,880	5,828	246,708	182,575	17,347	5,552	4,529	28,194	
Other retail stores.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
Wholesale and retail trade not allocable.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
Finance, insurance, and real estate.....	7,895	93,874	41,169	2,960	910	3,324	27,554	10,326	101,829	19,145	3,578	1,653	5,387	35,269	
Insurance agents, brokers, and service.....	2,099	18,667	139	551	63	985	10,699	3,023	26,918	2,663	1,338	217	863	13,102	
Real estate.....	5,781	73,186	41,030	2,410	769	2,215	15,921	6,710	72,602	16,434	2,240	1,412	4,117	20,732	
Finance, insurance, and real estate, not elsewhere classified.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
Services.....	41,641	454,382	83,218	61,324	7,772	21,114	165,358	33,637	436,330	91,005	52,194	12,019	22,983	159,444	
Hotels, rooming houses, camps, and other lodging places.....	3,261	24,239	7,276	1,230	961	2,748	3,364	2,119	20,339	6,937	809	661	2,734	1,130	
Personal services.....	11,206	32,950	17,672	13,284	1,773	5,675	21,736	6,724	75,792	15,784	12,339	2,705	3,847	22,051	
Laundries, laundry services, cleaning and dyeing plants.....	1,525	27,733	1,793	8,101	604	2,543	3,851	1,388	26,107	6,182	3,128	1,273	2,198	5,735	
Beauty and barber shops.....	7,728	46,047	9,699	8,734	905	1,300	14,371	3,984	35,074	5,334	8,398	1,090	2,897	11,479	
Other personal services.....	1,853	19,170	6,190	2,449	264	1,832	2,314	1,352	14,611	4,268	813	342	752	4,837	
Business services.....	3,765	26,752	4,264	2,252	275	1,860	10,444	3,628	34,278	7,499	3,675	958	3,561	9,526	
Automobile and other repair services.....	5,889	69,914	35,285	9,121	1,402	1,803	9,918	6,009	56,790	26,740	2,888	1,522	2,317	12,819	
Automobile parking, repair, and services.....	2,965	54,025	29,093	8,015	1,331	1,076	5,101	3,009	37,976	19,296	2,200	1,045	1,386	7,353	
Repair services, except automobile.....	2,924	15,889	6,192	1,106	271	727	4,817	2,940	18,844	7,444	688	477	331	5,466	
Amusement and recreation services, including motion pictures.....	2,314	26,934	8,172	3,287	718	2,534	1,693	2,635	22,017	5,051	1,992	974	3,708	1,524	
Medical services.....	8,954	150,470	6,492	16,907	1,846	4,874	87,230	5,968	159,667	10,549	19,545	3,734	4,798	93,777	
Offices of physicians and surgeons.....	3,290	92,071	1,811	10,934	1,056	3,166	54,338	2,096	78,504	2,409	94,538	1,826	2,451	44,419	
Offices of dentists and dental surgeons.....	1,385	35,211	1,837	1,934	581	1,029	18,532	1,992	54,712	3,546	5,649	1,320	1,478	29,402	
Other medical services.....	4,279	23,188	2,784	1,723	160	679	13,310	1,900	26,431	4,594	4,438	358	869	10,156	
Educational services.....	1,078	13,425	106	14	72	72	1,977	1,439	6,513	447	402	68	193	2,956	
Legal services.....	2,241	33,421	980	2,841	270	816	21,765	1,964	22,061	222	3,452	498	535	12,866	
Engineering and architectural services.....	2,873	14,621	2,773	3,932	252	281	3,909	1,243	21,273	2,405	4,777	636	437	7,915	
Accounting, auditing, and bookkeeping services.....	1,982	11,086	1,100	3,522	150	339	2,558	1,987	7,012	1,165	1,485	169	374	3,382	
Other services.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
Nature of business not allocable.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4. — NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT — Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	WISCONSIN																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			

Net loss exceeds net profit.

2 Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

When estimates for a particular State have a high sampling variability, the data are not shown. For this reason, no data are shown for Alaska, Delaware, District of Columbia, Hawaii, Idaho, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, Vermont, Wyoming, and Office of International Operations. However, the data for these States are included in the U. S. totals. The appropriate cells are dashed when no State sole proprietorship activity was reported on returns in the sample.

NONFARM SOLE PROPRIETORSHIPS WITH PAYROLL

Table 5.—NUMBER OF BUSINESSES, PAYROLL, AND THE COMPONENTS OF PAYROLL, SALARIES AND WAGES, AND COST OF LABOR, BY SELECTED INDUSTRIES

Selected industry	Total payroll		Both salaries and wages and cost of labor			Salaries and wages only		Cost of labor only	
	Number of businesses	Amount (Thousand dollars)	Number of businesses	Salaries and wages (Thousand dollars)	Cost of labor (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries.....	2,464,077	17,917,073	189,837	1,167,539	1,827,084	1,592,626	10,643,703	685,614	4,278,747
Agricultural services, forestry, and fisheries.....	49,581	274,826	4,024	22,356	40,320	25,698	145,482	19,859	66,668
Mining.....	10,726	169,460	625	7,002	7,871	7,132	107,960	2,969	46,627
Contract construction.....	313,785	3,694,724	40,965	302,587	616,716	106,588	1,117,898	166,232	1,657,523
General contractors.....	73,535	1,317,101	11,136	80,152	242,273	21,302	441,375	41,097	553,301
Special trade contractors.....	229,677	2,284,760	28,647	213,990	367,710	80,865	647,785	120,165	1,055,275
Plumbing, heating, and air conditioning.....	39,744	453,951	7,130	60,146	116,682	14,635	118,939	17,979	158,184
Electrical work.....	21,359	229,629	2,478	14,133	50,179	7,735	62,596	11,146	102,721
Other special trade contractors.....	168,574	1,601,180	19,039	137,711	200,849	58,495	466,250	91,040	794,370
Contractors not allocable.....	10,573	92,863	1,182	8,445	6,733	4,421	28,738	4,970	48,947
Manufacturing.....	108,707	1,475,029	13,222	125,538	343,192	42,494	425,208	52,991	581,091
Food and kindred products.....	9,910	123,854	749	14,332	12,457	5,553	59,767	3,608	37,298
Lumber and wood products, except furniture.....	30,135	283,379	2,161	18,649	28,084	14,649	133,437	13,325	103,209
Printing, publishing, and allied industries.....	16,936	169,648	1,936	12,776	32,522	7,070	68,163	7,930	56,187
Machinery, except electric.....	11,849	189,644	2,032	18,113	36,672	3,410	41,531	6,407	93,328
Other manufacturing.....	39,877	708,504	6,344	61,668	233,457	11,812	122,310	21,721	291,069
Transportation, communication, electric, gas, and sanitary services.....	117,599	831,868	4,993	28,980	46,652	81,099	643,438	31,507	112,798
Transportation.....	108,487	766,160	4,069	25,765	42,921	75,578	597,491	28,840	99,983
Communication, electric, gas, and sanitary services.....	9,112	65,708	924	3,215	3,731	5,521	45,947	2,667	12,815
Wholesale and retail trade.....	980,899	6,817,523	69,816	444,036	483,372	709,302	4,945,569	201,781	944,546
Wholesale trade.....	99,661	886,342	5,969	45,118	80,856	69,120	633,844	24,572	126,524
Groceries and related products.....	19,195	209,877	993	11,953	8,830	13,384	156,434	4,818	32,660
Other wholesale trade.....	80,466	676,465	4,976	33,165	72,026	55,736	477,410	19,754	93,864
Retail trade.....	858,383	5,672,372	61,598	375,907	372,202	625,091	4,153,217	171,694	771,046
Building materials, hardware, and farm equipment.....	36,801	318,574	4,296	30,931	47,622	25,685	196,684	6,820	43,337
General merchandise stores.....	42,869	174,530	1,821	7,359	13,198	30,506	136,526	10,542	17,447
Food stores.....	138,900	767,915	5,873	21,615	32,129	106,457	607,684	26,570	106,487
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	116,012	636,048	4,814	17,534	23,556	91,046	526,124	20,152	68,834
Other food stores.....	22,888	131,867	1,059	4,081	8,573	15,411	81,560	6,418	37,653
Automotive dealers and gasoline service stations.....	195,630	1,434,548	17,942	166,643	137,139	139,807	941,642	37,881	189,124
Automobile and truck dealers.....	23,153	347,737	4,863	84,464	90,429	13,720	150,291	4,570	22,553
Gasoline service stations.....	155,486	954,546	11,934	76,284	42,688	113,664	693,247	29,888	142,327
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	16,991	132,265	1,145	5,895	4,022	12,423	98,104	3,423	24,244
Apparel and accessory stores.....	39,032	232,110	1,699	5,905	5,759	31,191	195,728	6,142	25,018
Furniture, home furnishings, and equipment stores.....	47,618	276,333	5,580	36,292	30,809	26,915	233,821	13,123	75,411
Eating and drinking places.....	213,425	1,469,387	14,024	61,791	59,281	163,789	1,151,033	39,612	197,282
Drug stores and proprietary stores.....	25,500	291,944	1,043	6,665	3,352	22,421	264,271	2,026	17,656
Liquor stores.....	15,258	78,818	536	1,295	681	12,983	74,019	1,739	2,823
Sporting goods stores.....	5,874	26,085	608	2,635	1,196	3,853	16,771	1,413	5,483
Antique stores and secondhand stores.....	7,835	25,458	371	583	302	4,837	22,360	2,627	2,213
Fuel and ice dealers.....	10,151	66,100	535	3,936	3,174	6,067	37,807	3,549	21,183
Other retail trade.....	79,490	410,570	7,270	30,557	37,560	50,570	274,871	21,650	67,582
Wholesale and retail trade not allocable.....	22,855	258,809	2,249	23,011	30,314	15,091	158,508	5,515	46,976
Finance, insurance, and real estate.....	94,117	404,539	2,748	13,512	19,847	78,168	312,726	13,201	58,454
Finance.....	3,675	28,312	37	71	187	3,425	28,006	213	48
Insurance agents, brokers, and service.....	37,143	183,154	1,025	4,825	6,857	33,002	165,992	3,116	5,480
Real estate.....	53,299	193,073	1,686	8,616	12,803	41,741	118,728	9,872	52,926
Services.....	779,108	4,206,790	48,784	221,943	265,881	536,121	2,923,033	194,203	795,933
Hotels, rooming houses, camps, and other lodging places.....	56,150	182,397	3,067	5,573	7,845	39,208	136,288	13,875	32,691
Hotels, tourist courts, and motels.....	31,728	131,709	1,709	2,804	4,801	23,951	104,814	6,068	19,290
Lodging places, except hotels, tourist courts, and motels.....	24,422	50,688	1,358	2,769	3,044	15,257	31,474	7,807	13,401
Personal services.....	180,743	984,953	11,291	65,715	41,092	115,874	623,976	53,578	254,170
Laundries, laundry services, cleaning and dyeing plants.....	47,809	358,422	4,064	25,352	24,488	28,265	204,393	15,480	104,189
Beauty and barber shops.....	101,727	496,306	4,482	28,939	8,562	69,605	336,374	27,640	122,431
Other personal services.....	31,207	130,225	2,745	11,424	8,042	18,004	83,209	10,458	27,550
Business services.....	60,516	375,120	4,854	25,044	31,792	35,731	237,395	19,931	80,889
Automobile and other repair services.....	126,943	707,930	12,429	54,147	99,049	59,619	314,925	54,895	239,809
Automobile parking, repair, and services.....	70,792	496,696	6,895	38,993	76,260	36,401	227,824	27,496	153,619
Repair services, except automobile.....	56,151	211,234	5,534	15,154	22,789	23,218	87,101	27,399	86,190
Amusement and recreation services.....	39,935	212,159	2,427	8,914	11,277	27,314	163,295	10,194	28,673
Medical services.....	194,281	1,095,672	9,505	43,615	34,621	167,735	924,978	17,041	92,458
Educational services.....	12,723	46,428	715	1,422	661	40,811	3,581	3,534	3,534
Legal services.....	56,017	243,846	2,262	7,550	3,316	47,306	224,782	6,449	8,198
Engineering and architectural services.....	17,453	209,579	1,195	6,874	34,252	9,753	131,151	6,505	37,302
Accounting, auditing, and bookkeeping services.....	22,131	113,755	616	2,610	1,203	19,146	105,936	2,369	4,006
Other services.....	12,216	34,951	423	479	773	5,510	19,496	6,283	14,203
Nature of business not allocable.....	9,555	42,314	660	1,585	3,233	6,024	22,389	2,871	15,107

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, 1963

SOLE PROPRIETORSHIPS WITH RETIREMENT PLANS

Table 6.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, AND CONTRIBUTIONS TO EMPLOYEE AND SELF-EMPLOYED RETIREMENT PLANS, BY SELECTED INDUSTRIES

Selected industry	Number of businesses	Contributions to employee retirement plans								Contributions to self-employed retirement plans	
		Businesses with and without net profit				Businesses with net profit				Number of sole proprietors	Contributions (Thousand dollars)
		Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Contributions (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Contributions (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	1,035,354	13,466	1,626,217	138,923	15,171	1,300	1,178,350	17,013	2,225	15,436	13,922
Agriculture, forestry, and fisheries.....	5,339,381	1,339	50,190	3,298	547	1,412	31,347	5,258	261	2,614	1,012
Farms.....	3,708,089	1,798	47,089	3,106	534	1,372	29,114	4,254	255	2,410	953
Field crop farms.....	1,111,303	222	6,791	2,113	54	(1)	(1)	(1)	(1)	1,436	461
Fruit, tree nut, and vegetable farms.....	144,965	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms.....	1,652,312	1,366	25,378	1,264	229	1,148	21,655	2,341	197	815	352
Farms, not elsewhere classified.....	349,409	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other agriculture, forestry, and fisheries.....	129,992	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining.....	34,438	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction.....	641,613	3,331	591,667	45,654	3,315	3,121	416,951	11,214	2,723	654	538
Special trade contractors.....	554,120	1,864	160,792	12,147	2,409	1,764	159,408	13,609	4,383	614	530
Other contractors.....	137,443	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	187,398	548	76,281	7,193	593	477	56,322	9,958	422	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	307,193	711	52,596	6,003	1,165	610	49,370	6,198	1,038	244	132
Wholesale and retail trade.....	1,236,746	3,926	643,704	35,262	1,705	3,256	570,244	28,159	1,726	2,517	1,370
Wholesale trade.....	326,394	714	225,119	7,605	964	591	175,632	8,226	455	1,119	941
Groceries and related products.....	4,338	292	40,324	2,175	205	292	40,824	2,175	205	(1)	(1)
Farm products—raw materials.....	16,874	124	31,482	1,464	417	1	1,995	157	8	(1)	(1)
Other wholesale trade.....	260,180	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,106	929
Retail trade.....	1,471,400	3,064	403,203	15,741	1,843	2,523	374,472	18,006	1,215	1,264	346
Food stores.....	278,228	861	144,102	5,666	478	861	144,102	5,666	478	(1)	(1)
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	233,610	661	124,939	4,802	369	661	129,939	4,802	369	(1)	(1)
Other food stores.....	44,618	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Automotive dealers and gasoline service stations.....	272,458	823	166,533	1,783	839	520	139,448	3,926	236	(1)	(1)
Automobile and truck dealers.....	42,963	376	147,222	1,349	254	275	122,350	2,797	170	(1)	(1)
Gasoline service stations and tire, battery, and accessory dealers, and automobile dealers, not elsewhere classified.....	229,495	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Eating and drinking places.....	29,141	689	13,442	1,479	197	433	23,052	2,074	190	(1)	(1)
Other retail trade.....	628,573	696	69,126	6,313	329	659	67,870	6,340	311	758	198
Wholesale and retail trade not allocable.....	40,954	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	506,111	356	24,658	5,692	1,216	350	23,271	5,750	1,197	1,213	646
Security and commodity brokers, dealers, exchanges, and services.....	18,438	-	-	-	-	-	-	-	-	63	68
Real estate.....	313,227	272	11,969	3,215	1,072	266	10,582	3,273	1,053	(1)	(1)
Other finance, insurance, and real estate.....	174,446	84	12,689	2,477	144	84	12,689	2,477	144	803	340
Services.....	1,185,196	4,248	238,857	100,175	2,537	4,072	236,593	101,291	2,457	12,034	9,849
Personal services.....	523,291	551	13,991	3,430	200	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	235,528	395	22,585	3,059	259	362	22,061	3,077	250	643	301
Automobile and other repair services.....	345,959	443	10,246	2,403	85	440	10,198	2,407	82	(1)	(1)
Medical services.....	393,421	1,258	138,574	79,726	1,293	2,252	138,437	79,735	1,290	8,015	7,834
Offices of physicians and surgeons.....	151,225	1,807	118,009	69,619	1,101	1,807	118,009	69,619	1,101	6,361	6,671
Offices of dentists and dental surgeons.....	79,777	389	16,197	8,627	126	386	16,179	8,631	126	1,109	850
Other medical services.....	162,419	62	4,368	1,480	66	59	4,249	1,485	63	545	313
Other services.....	686,997	601	53,461	11,557	703	568	46,597	12,606	663	2,807	1,605
Nature of business not allocable.....	49,268	-	-	-	-	-	-	-	-	(1)	(1)

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.² Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

INVESTMENT CREDIT AND COST OF ELIGIBLE PROPERTY REPORTED BY SOLE PROPRIETORS

Table 7.—NUMBER OF SOLE PROPRIETORS WITH INVESTMENT CREDIT, TENTATIVE INVESTMENT CREDIT, AND COST OF NEW AND USED PROPERTY, BY INDUSTRIAL DIVISION

Industrial division	Sole proprietors			Filing Form 3468				
	Number	Reporting investment credit		Number	Tentative credit (Thousand dollars)	Cost of eligible property		
		Number	Amount (Thousand dollars)			Number	New and used property (Thousand dollars)	New property (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial divisions.....	8,548,747	1,210,818	208,113	1,340,276	253,187	1,332,710	4,655,656	3,605,484
Agriculture, forestry, and fisheries.....	3,181,936	565,107	100,777	672,627	127,357	668,484	2,167,450	1,730,964
Mining.....	29,922	8,138	5,783	8,828	7,593	8,791	123,959	92,793
Contract construction.....	66,429	63,075	11,301	68,497	13,929	67,822	329,075	246,683
Manufacturing.....	176,997	30,434	7,892	31,762	8,615	31,759	159,076	121,246
Transportation, communication, electric, gas, and sanitary services.....	277,583	32,579	11,372	33,652	13,379	33,419	332,720	245,985
Wholesale and retail trade.....	1,744,781	233,445	35,235	245,589	43,391	244,306	811,675	590,653
Wholesale trade.....	307,553	35,462	5,818	36,305	7,149	36,171	150,352	120,131
Retail trade.....	1,399,065	191,378	27,873	201,971	34,437	200,855	626,596	446,710
Wholesale and retail trade not allocable.....	38,163	6,605	1,544	7,313	1,805	7,280	34,727	23,812
Finance, insurance, and real estate.....	400,841	44,876	5,579	44,854	6,045	44,818	118,752	96,002
Services.....	1,961,984	230,577	29,729	231,899	32,405	230,746	602,013	471,583
Nature of business not allocable.....	44,374	2,597	445	2,568	473	2,565	10,936	8,575

Industrial division	Filing Form 3468--Continued			Number not filing Form 3468	Number reporting investment credit attributable to sole proprietor		
	Cost of eligible property--Continued				All	Part	None
	Used property						
	Total (Thousand dollars)	Under \$50,000 (Thousand dollars)	\$50,000 (Thousand dollars)				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industrial divisions.....	1,050,172	1,018,610	31,562	7,208,371	1,262,821	24,909	52,441
Agriculture, forestry, and fisheries.....	436,486	428,121	8,365	2,509,309	643,090	10,350	19,187
Mining.....	30,166	22,057	8,109	21,094	6,538	1,428	242
Contract construction.....	82,392	79,642	2,750	595,932	65,047	850	2,460
Manufacturing.....	37,830	36,518	1,312	145,235	30,204	593	465
Transportation, communication, electric, gas, and sanitary services.....	86,735	81,184	5,551	243,931	31,458	551	1,143
Wholesale and retail trade.....	221,022	218,249	2,773	1,499,192	232,977	4,390	9,222
Wholesale trade.....	30,221	28,463	1,758	271,248	33,678	778	1,349
Retail trade.....	179,886	178,871	1,015	1,197,094	192,512	3,519	7,440
Wholesale and retail trade not allocable.....	10,915	10,915	-	30,850	6,787	93	433
Finance, insurance, and real estate.....	22,750	22,581	169	421,787	38,056	1,432	5,306
Services.....	130,430	127,897	2,533	1,730,085	212,603	5,233	14,053
Nature of business not allocable.....	2,361	2,361	-	41,806	2,348	82	138

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES

Adjusted gross income	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
All industries												
Total.....	9,135,254	181,551,305	23,770,522	7,774,465	160,069,199	27,435,631	3,338,081	30,041,157	3,048,531	2,213,076	23,591,546	5,007,600
Under \$1,000 ¹	1,198,952	16,386,250	21,078,589	685,261	4,998,967	445,476	635,044	4,903,069	250,144	355,061	1,513,788	184,799
\$1,000 under \$2,000.....	1,051,378	9,141,512	745,153	875,035	7,581,638	151,150	517,189	3,091,508	300,263	413,131	2,663,332	423,593
\$2,000 under \$5,000.....	2,784,036	36,446,158	4,289,324	2,227,124	32,968,191	4,490,787	1,130,344	8,953,509	1,246,803	902,012	7,864,217	1,609,658
\$5,000 under \$10,000.....	2,622,155	47,624,675	6,712,116	2,054,736	45,096,084	7,497,722	769,474	11,236,353	1,201,031	472,069	11,424,961	1,519,355
\$10,000 under \$20,000.....	1,368,251	38,761,736	6,326,520	891,755	37,507,870	6,347,716	214,917	3,607,505	656,066	136,744	3,222,599	830,147
\$20,000 under \$50,000.....	357,710	26,735,112	5,507,472	302,691	25,917,885	5,747,274	57,945	1,777,845	219,467	30,228	1,511,204	362,014
\$50,000 under \$100,000.....	49,612	5,860,921	1,270,041	36,351	5,548,212	1,417,821	11,566	403,562	220,455	4,135	291,569	69,469
\$100,000 under \$500,000.....	3,424	421,251	8,253	1,364	386,605	73,426	1,444	64,624	224,208	252	239,332	6,884
\$500,000 under \$1,000,000.....	338	37,335	27,153	74	24,140	5,745	161	9,489	2,406	24	4,681	1,136
\$1,000,000 or more.....	198	64,355	22,269	54	37,509	10,594	101	3,288	24,886	20	3,743	545
Agriculture, forestry, and fisheries—Continued												
Farms												
Total						Field crop farms						
Total.....	3,208,089	28,284,762	2,749,034	2,109,648	21,950,123	4,662,543	1,171,303	9,429,132	1,915,675	891,105	8,237,571	2,280,372
Under \$1,000 ¹	620,847	4,794,632	2,917,152	345,201	1,457,327	176,315	211,808	1,015,392	239,071	145,343	476,780	79,303
\$1,000 under \$2,000.....	500,964	3,000,297	240,382	394,666	2,585,467	403,441	174,712	855,439	138,292	153,890	744,582	166,335
\$2,000 under \$5,000.....	1,086,918	8,584,201	1,174,467	764,944	7,514,763	1,529,580	320,101	2,567,367	523,235	294,977	2,304,175	604,369
\$5,000 under \$10,000.....	724,969	6,694,225	1,103,617	440,745	5,959,719	1,414,341	284,180	2,633,731	645,519	206,336	2,442,869	715,649
\$10,000 under \$20,000.....	201,570	3,246,164	572,579	126,589	2,873,294	739,405	90,516	1,543,322	447,304	72,329	1,464,230	476,088
\$20,000 under \$50,000.....	55,044	4,537,302	181,404	28,251	1,283,414	321,172	21,526	722,491	183,607	15,837	673,416	204,119
\$50,000 under \$100,000.....	11,120	353,401	223,267	3,968	245,225	63,453	3,148	136,387	18,969	1,791	116,237	32,149
\$100,000 under \$500,000.....	1,397	57,372	24,574	244	23,208	6,254	262	9,990	21,731	66	7,044	1,709
\$500,000 under \$1,000,000.....	154	8,493	2,693	21	3,770	1,035	30	1,170	2216	10	780	309
\$1,000,000 or more.....	96	8,375	23,402	19	3,736	543	20	2,823	2233	6	2,458	342
Agriculture, forestry, and fisheries—Continued												
Farms—Continued												
Fruit, tree nut, and vegetable farms						Livestock farms						
Total.....	144,065	1,405,435	122,017	85,957	1,111,871	254,127	1,652,312	16,363,916	752,001	1,023,355	11,824,199	1,952,216
Under \$1,000 ¹	23,970	185,728	247,453	10,235	41,260	7,300	354,775	3,436,511	230,228	174,251	891,137	81,649
\$1,000 under \$2,000.....	15,708	90,343	2,464	11,268	80,140	11,380	280,349	1,479,111	146,214	217,986	1,693,237	218,399
\$2,000 under \$5,000.....	39,423	271,015	28,149	25,451	233,024	43,456	603,184	5,494,196	612,285	412,464	4,758,636	838,262
\$5,000 under \$10,000.....	34,114	343,743	40,187	23,653	306,628	62,856	327,938	3,488,241	411,474	179,841	3,034,794	590,274
\$10,000 under \$20,000.....	16,846	247,439	41,162	9,136	222,650	54,139	63,773	1,287,162	73,454	32,348	1,034,693	171,710
\$20,000 under \$50,000.....	7,067	186,379	38,026	3,850	159,445	52,862	17,359	510,106	242,506	5,626	347,820	42,668
\$50,000 under \$100,000.....	1,751	70,742	12,848	923	61,101	13,442	4,052	123,733	245,205	690	52,412	7,307
\$100,000 under \$500,000.....	158	8,747	1,255	55	6,367	2,609	741	34,078	220,423	76	5,402	1,547
\$500,000 under \$1,000,000.....	14	374	203	3	210	91	35	6,609	23,604	6	2,267	577
\$1,000,000 or more.....	14	1,159	2468	3	446	42	56	4,269	23,176	7	801	93
Agriculture, forestry, and fisheries—Continued												
Farms—Continued												
Farms, not elsewhere classified						Other agriculture, forestry, and fisheries						
Total.....	249,401	1,026,779	240,659	109,231	776,432	175,228	129,992	1,764,445	298,597	104,028	1,640,473	345,057
Under \$1,000 ¹	36,294	156,531	257,300	14,772	47,550	8,063	14,197	108,437	22,442	9,260	56,461	8,424
\$1,000 under \$2,000.....	2,494	75,004	2,912	16,522	62,508	13,426	16,211	91,211	37,881	13,465	78,525	13,653
\$2,000 under \$5,000.....	66,211	251,723	10,798	32,052	219,128	43,493	43,426	369,308	523,747	241,456	2,684,169	570,398
\$5,000 under \$10,000.....	2,412	225,117	4,332	30,415	175,428	45,562	39,505	542,828	97,414	31,324	525,242	105,014
\$10,000 under \$20,000.....	30,455	164,121	10,838	11,996	151,721	38,068	13,247	361,341	83,308	10,155	349,215	90,242
\$20,000 under \$50,000.....	1,390	117,426	2,367	2,878	102,733	21,523	2,896	233,543	38,063	1,377	227,790	40,842
\$50,000 under \$100,000.....	2,114	25,333	26,329	564	15,475	4,830	446	50,161	2,312	167	46,344	6,011
\$100,000 under \$500,000.....	436	4,459	23,675	27	1,395	389	52	7,257	22,043	9	6,724	630
\$500,000 under \$1,000,000.....	43	940	2,671	2	513	58	7	996	23,077	3	911	101
\$1,000,000 or more.....	5	64	231	3	31	16	5	913	2984	1	7	2
Contract construction												
Total												
Total.....	4,438	1,648,761	29,875	21,167	612,570	111,250	691,613	16,344,887	2,170,954	632,049	14,739,000	2,341,020
Under \$1,000 ¹	4,381	264,412	230,333	1,454	37,099	6,696	57,623	1,366,004	292,646	87,641	302,716	29,429
\$1,000 under \$2,000.....	1,342	28,112	2,763	1,838	28,112	2,763	79,137	511,182	81,133	74,372	443,445	86,382
\$2,000 under \$5,000.....	1,200	78,137	5,067	5,101	57,262	8,383	255,150	2,830,198	553,747	241,456	2,684,169	570,398
\$5,000 under \$10,000.....	7,136	144,235	12,543	5,550	81,419	20,908	224,788	4,928,958	213,754	208,456	4,767,633	828,062
\$10,000 under \$20,000.....	6,247	181,559	17,921	4,255	169,754	26,752	60,857	3,730,745	507,663	56,940	3,619,463	515,018
\$20,000 under \$50,000.....	3,666	176,617	2,248	1,943	125,561	18,803	13,001	2,403,003	259,071	12,279	2,363,568	261,900
\$50,000 under \$100,000.....	1,742	114,756	1,727	837	77,612	17,683	1,022	523,152	44,550	30	511,926	45,965
\$100,000 under \$500,000.....	360	51,058	213,505	169	28,217	5,787	34	39,131	2,168	24	33,266	2,302
\$500,000 under \$1,000,000.....	42	6,851	23,757	14	2,204	309	-	-	-	-	-	-
\$1,000,000 or more.....	21	7,426	21,135	6	4,830	3,166	1	12,514	1,564	1	12,514	1,564
Contract construction—Continued												
General contractors						Special trade contractors						
Total.....	115,733	6,783,114	472,145	99,286	5,696,320	576,003	554,120	9,184,009	1,643,945	513,354	8,695,926	1,706,200
Under \$1,000 ¹	13,048	909,829	278,353	4,263	145,501	6,581	42,621	427,044	212,885	31,709	149,913	22,085
\$1,000 under \$2,000.....	4,324	151,341	7,320	6,917	114,119	9,657	68,868	342,917	72,188	65,819	315,417	74,649
\$2,000 under \$5,000.....	24,388	784,343	74,701	29,159	709,695	80,997	213,994	1,933,851	462,677	204,624	1,866,864	472,405
\$5,000 under \$10,000.....	36,294	1,727,252	183,018	37,378	1,716,448	186,678	179,014	3,015,938	607,978	165,002	2,926,476	618,548
\$10,000 under \$20,000.....	16,931	1,466,746	146,272	15,733	1,373,750	149,734	42,300	2,194,457	351,705	39,780	2,177,058	355,100
\$20,000 under \$50,000.....	6,714	1,266,222	109,804	5,267	1,235,157	111,666	6,415	1,114,240	143,750	6,646	1,136,400	144,656
\$50,000 under \$100,000.....	1,777	368,495	25,997	549	359,009	27,187	400	152,203	18,186	369	150,969	18,396
\$100,000 under \$500,000.....	2	35,772	1,822	19	30,077	1,941	3	3,399	346	5	3,189	361
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	1	12,514	1,564	1	12,514	1,564	-	-	-	-	-	-

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

Adjusted gross income	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
Contract construction—Continued							Manufacturing					
Contractors not allocable							Total					
Total.....	22,255	377,764	54,864	18,809	346,844	58,817	187,398	6,369,127	677,601	152,282	5,778,576	765,628
Under \$1,000 ¹	2,954	29,131	21,458	1,619	7,302	763	19,771	419,422	238,851	11,033	142,815	12,409
\$1,000 under \$2,000.....	2,040	16,874	1,625	1,636	13,909	2,076	16,972	172,002	12,285	14,349	137,979	16,979
\$2,000 under \$5,000.....	8,768	111,954	16,369	7,673	107,500	16,996	52,837	865,062	94,654	43,835	758,002	104,351
\$5,000 under \$10,000.....	6,480	125,768	22,758	6,076	124,659	22,836	58,541	1,482,376	197,423	49,437	1,435,017	204,900
\$10,000 under \$20,000.....	1,626	69,542	9,686	1,427	69,155	10,184	29,525	1,678,193	206,746	24,881	1,640,596	213,680
\$20,000 under \$50,000.....	372	22,541	5,517	366	22,371	5,580	8,427	1,283,467	153,459	7,692	1,227,780	158,181
\$50,000 under \$150,000.....	15	1,954	367	12	1,948	382	1,249	426,256	47,333	1,007	398,208	49,823
\$150,000 under \$500,000.....	-	-	-	-	-	-	66	33,964	4,061	42	31,086	4,778
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	6	5,837	450	5	5,836	450
\$1,000,000 or more.....	-	-	-	-	-	-	4	2,548	41	1	1,257	77
Manufacturing—Continued							Food and kindred products					
Total.....							Apparel and other fabricated textile products					
Under \$1,000 ¹	1,843	102,117	211,741	1,013	9,981	1,335	1,113	24,429	24,736	(3)	(3)	(3)
\$1,000 under \$2,000.....	1,009	8,141	1,135	1,009	8,141	1,135	(3)	(3)	(3)	(3)	(3)	(3)
\$2,000 under \$5,000.....	4,369	162,755	7,374	3,662	113,977	8,586	2,321	44,393	5,309	1,917	38,252	5,385
\$5,000 under \$10,000.....	4,930	202,428	22,802	4,426	186,462	23,276	2,824	92,375	12,082	2,624	92,375	12,082
\$10,000 under \$20,000.....	2,026	288,965	16,376	1,827	278,945	17,073	1,624	156,078	14,287	1,591	156,072	14,292
\$20,000 under \$50,000.....	760	222,203	12,443	670	192,472	14,635	666	144,948	14,657	649	140,556	14,724
\$50,000 under \$150,000.....	104	70,097	4,843	97	69,122	4,891	50	27,009	2,095	43	26,877	2,103
\$150,000 under \$500,000.....	6	1,102	109	4	1,086	148	3	1,539	209	3	1,539	209
\$500,000 under \$1,000,000.....	1	529	9	1	529	9	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing—Continued							Lumber and wood products, except furniture					
Total.....							Printing, publishing, and allied industries					
Under \$1,000 ¹	7,244	76,876	1,776	5,020	45,474	6,140	2,579	37,817	2,817	1,165	12,129	404
\$1,000 under \$2,000.....	5,016	88,082	6,787	6,906	74,481	8,622	1,972	14,824	1,166	1,569	13,998	1,837
\$2,000 under \$5,000.....	18,949	238,767	36,852	17,403	229,316	37,429	6,211	61,017	12,270	5,067	78,633	13,521
\$5,000 under \$10,000.....	11,100	379,081	38,653	9,889	373,605	39,940	10,430	190,892	38,572	9,219	187,572	38,947
\$10,000 under \$20,000.....	3,549	286,261	27,231	2,984	277,630	28,806	5,604	220,976	39,373	4,708	216,583	40,118
\$20,000 under \$50,000.....	831	144,267	14,761	777	140,780	15,141	1,449	129,863	23,107	1,342	127,971	23,536
\$50,000 under \$150,000.....	146	80,379	4,266	99	59,801	5,321	215	36,994	5,998	161	34,912	6,439
\$150,000 under \$500,000.....	1	-	21	-	-	-	10	1,649	445	3	1,266	682
\$500,000 under \$1,000,000.....	1	4,735	194	1	4,735	194	2	537	232	2	537	232
\$1,000,000 or more.....	2	1,291	230	-	-	-	1	-	-	-	-	-
Manufacturing—Continued							Machinery, except electric					
Total.....							Other manufacturing					
Under \$1,000 ¹	1,748	38,985	27,858	(3)	(3)	(3)	5,244	139,198	27,775	2,422	58,837	3,794
\$1,000 under \$2,000.....	(3)	(3)	(3)	(3)	(3)	(3)	4,743	54,872	1,924	3,633	35,276	4,112
\$2,000 under \$5,000.....	5,168	91,902	8,114	3,756	75,341	10,147	15,819	246,228	24,755	12,030	222,483	29,283
\$5,000 under \$10,000.....	8,376	143,399	28,349	6,761	140,039	29,857	21,081	474,201	56,965	16,518	455,009	60,798
\$10,000 under \$20,000.....	5,044	160,537	32,923	4,182	156,008	34,043	11,678	565,376	76,556	9,589	555,358	79,348
\$20,000 under \$50,000.....	1,300	154,284	26,601	1,190	147,425	26,749	3,421	487,902	61,890	3,064	478,576	63,396
\$50,000 under \$150,000.....	196	57,063	10,011	190	56,862	10,058	538	154,714	20,120	415	150,634	21,011
\$150,000 under \$500,000.....	9	1,197	531	5	1,162	580	37	28,477	2,768	27	26,033	3,159
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	2	36	15	1	35	15
\$1,000,000 or more.....	-	-	-	-	-	-	1	1,257	77	1	1,257	77
Transportation, communication, electric, gas, and sanitary services							Transportation					
Total.....							Total					
Under \$1,000 ¹	33,888	511,682	225,547	20,434	146,467	14,409	32,775	495,452	224,189	19,628	138,746	13,822
\$1,000 under \$2,000.....	35,857	286,077	31,721	31,161	214,719	37,612	34,725	280,619	30,399	30,029	209,261	36,290
\$2,000 under \$5,000.....	112,496	1,297,371	191,525	96,015	1,047,151	209,544	107,047	1,237,157	178,885	90,969	988,258	196,850
\$5,000 under \$10,000.....	93,001	1,336,619	240,621	78,016	1,249,670	257,167	86,992	1,259,743	224,160	71,251	1,173,830	240,183
\$10,000 under \$20,000.....	25,670	774,156	156,834	22,159	731,775	163,070	23,512	724,297	140,560	20,203	682,403	146,484
\$20,000 under \$50,000.....	5,517	642,971	84,371	4,692	630,887	88,201	5,087	604,404	77,328	4,341	595,176	80,813
\$50,000 under \$150,000.....	618	112,251	14,337	441	109,739	15,396	557	103,223	12,972	396	101,332	13,896
\$150,000 under \$500,000.....	44	7,219	603	13	4,089	1,035	39	5,021	245	10	2,148	628
\$500,000 under \$1,000,000.....	7	559	146	3	557	178	7	559	146	3	557	178
\$1,000,000 or more.....	5	373	264	-	-	-	4	330	236	-	-	-
Transportation, communication, electric, gas, and sanitary services—Continued							Transportation—Continued					
Motor freight transportation and warehousing, terminals, and related services							Other transportation					
Total.....	213,704	3,831,335	488,322	171,951	3,225,715	558,415	77,041	879,470	151,948	64,879	665,996	170,729
Under \$1,000 ¹	25,216	421,044	222,580	14,421	111,312	10,021	7,559	74,408	21,609	5,207	27,434	3,801
\$1,000 under \$2,000.....	24,204	231,889	18,772	20,012	168,188	24,194	10,521	48,730	11,627	10,017	41,073	12,096
\$2,000 under \$5,000.....	78,972	939,158	130,287	66,123	832,028	145,797	28,075	297,999	48,598	24,846	156,230	51,093
\$5,000 under \$10,000.....	64,825	1,067,072	185,580	53,187	988,849	197,016	22,167	192,671	38,580	18,064	184,981	43,167
\$10,000 under \$20,000.....	16,980	585,469	109,109	14,898	545,474	113,255	6,532	138,828	31,451	5,305	136,929	33,229
\$20,000 under \$50,000.....	3,177	495,362	56,298	3,007	491,957	57,188	1,910	109,402	21,030	1,334	103,219	23,625
\$50,000 under \$150,000.....	321	87,997	10,623	298	87,141	10,705	236	15,226	2,349	98	14,191	3,191
\$150,000 under \$500,000.....	7	2,788	56	3	210	102	32	2,233	189	7	1,938	526
\$500,000 under \$1,000,000.....	2	556	177	2	556	177	5	3	231	1	1	1
\$1,000,000 or more.....	-	-	-	-	-	-	4	330	236	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

SOLE PROPRIETORSHIPS

Business	Business with and without net profit			Business with and without net profit			Business with and without net profit			Business with net profit		
	Number of business	Business receipts (Thousands dollars)	Net profit (Thousands dollars)	Number of business	Business receipts (Thousands dollars)	Net profit (Thousands dollars)	Number of business	Business receipts (Thousands dollars)	Net profit (Thousands dollars)	Number of business	Business receipts (Thousands dollars)	Net profit (Thousands dollars)
Transportation, communication, electric, gas, and sanitary services—Total												
Total												
Under \$1,000	16,358	258,473	64,077	14,164	243,343	61,468	1,236,746	83,775,112	5,807,485	1,423,461	90,071,401	6,445,489
\$1,000 under \$5,000	1,113	16,236	21,358	(3)	(3)	(3)	227,252	7,206,134	226,403	113,161	2,222,521	81,767
\$5,000 under \$10,000	1,132	5,458	1,322	1,132	5,558	1,322	186,631	3,105,566	129,418	147,720	3,164,253	168,463
\$10,000 under \$25,000	5,448	6,024	12,666	5,448	58,893	12,644	559,743	18,003,138	1,631,364	468,720	16,433,696	1,142,237
\$25,000 under \$50,000	6,109	76,876	16,461	6,765	76,846	16,464	575,324	25,146,682	1,487,525	446,827	24,124,368	2,059,769
\$50,000 under \$100,000	2,159	44,894	16,274	1,496	49,372	16,589	230,390	26,638,485	1,747,111	264,845	26,168,391	1,787,771
\$100,000 under \$250,000	-	-	7,433	351	35,711	7,433	52,348	12,445,717	1,167,821	53,530	12,161,111	1,034,350
\$250,000 under \$500,000	61	6,129	1,365	-	6,460	1,366	5,627	2,137,115	198,417	4,261	2,074,565	163,423
\$500,000 under \$1,000,000	5	2,143	359	3	1,441	407	142	15,135	4,530	112	1,277,339	5,424
\$1,000,000 under \$2,500,000	-	-	-	-	-	-	14	3,205	244	2	2,618	664
\$2,500,000 or more	1	43	228	-	-	-	9	2,127	531	2	1,200	1,027
Wholesale and retail trade—Continued												
Wholesale trade												
Total												
Under \$1,000	24,392	17,416,451	1,316,269	275,340	16,702,226	1,410,667	47,338	4,849,338	211,409	42,103	4,424,152	223,094
\$1,000 under \$5,000	25,816	1,084,700	225,139	1,581	36,781	14,568	3,663	27,176	26,337	1,320	31,659	1,330
\$5,000 under \$10,000	23,774	362,385	16,248	18,457	246,749	21,494	3,003	78,644	2,177	2,349	64,452	2,314
\$10,000 under \$25,000	85,381	2,787,716	174,842	73,018	2,616,371	191,773	14,431	338,676	35,427	13,587	768,389	76,261
\$25,000 under \$50,000	107,742	3,850,464	416,668	66,036	3,747,466	421,904	16,654	1,285,588	70,236	15,843	1,270,142	70,732
\$50,000 under \$100,000	58,768	4,833,982	477,111	52,467	4,778,144	488,617	7,662	1,284,383	56,486	6,548	1,244,131	58,341
\$100,000 under \$250,000	26,683	3,955,865	383,153	14,333	3,898,441	386,785	2,268	826,753	42,459	2,139	826,081	43,254
\$250,000 under \$500,000	2,166	910,545	86,129	1,451	886,742	87,541	245	237,397	8,490	214	227,740	9,184
\$500,000 under \$1,000,000	76	117,444	2,322	96	114,763	2,312	12	5,071	9	9	4,549	465
\$1,000,000 under \$2,500,000	3	2,741	437	2	2,618	462	-	-	-	-	-	-
\$2,500,000 or more	3	1,372	542	1	1,192	1,600	-	-	-	-	-	-
Wholesale trade—Continued												
Farm products—Farm material												
Total												
Under \$1,000	16,274	2,431,753	48,561	13,566	2,212,128	57,741	46,142	10,635,862	1,258,244	21,671	10,000,446	1,329,630
\$1,000 under \$5,000	3,077	357,846	2,617	1,713	209,897	3,187	14,196	454,624	222,125	16,552	125,525	3,941
\$5,000 under \$10,000	1,715	53,547	1,502	1,413	47,539	1,570	18,456	236,144	12,567	15,146	180,868	17,005
\$10,000 under \$25,000	5,783	656,837	5,645	4,473	627,584	5,886	65,367	1,244,383	133,570	54,458	1,214,398	146,118
\$25,000 under \$50,000	3,757	433,842	15,283	3,655	424,380	15,733	87,131	2,126,474	325,159	76,538	2,052,894	335,062
\$50,000 under \$100,000	1,607	385,179	11,484	1,565	383,333	12,211	56,004	3,156,420	469,159	44,224	3,100,850	417,454
\$100,000 under \$250,000	707	320,224	11,479	636	301,609	12,404	17,708	2,808,283	325,715	16,568	2,771,156	331,471
\$250,000 under \$500,000	136	114,796	3,469	111	118,907	3,733	1,771	562,449	67,067	1,626	540,176	68,622
\$500,000 under \$1,000,000	7	9,112	563	6	9,459	571	7	12,406	1,683	36	13,125	2,118
\$1,000,000 under \$2,500,000	-	-	-	-	-	-	3	2,741	437	2	2,618	664
\$2,500,000 or more	1	177	243	-	-	-	2	1,145	1,022	1	1,132	1,026
Retail trade												
Total												
Under \$1,000	1,471,406	6,420,711	4,121,256	1,176,295	6,476,755	4,650,897	57,606	3,720,557	200,480	43,546	3,246,244	238,504
\$1,000 under \$5,000	146,251	5,363,547	2,235,450	97,024	1,911,117	67,538	7,527	248,763	212,145	2,642	74,427	1,507
\$5,000 under \$10,000	156,622	3,593,728	112,148	127,528	2,841,882	149,361	4,536	121,736	2,246	3,316	76,081	4,039
\$10,000 under \$25,000	462,744	14,256,621	938,073	386,899	17,121,755	928,724	15,213	764,664	27,898	12,447	673,306	36,322
\$25,000 under \$50,000	454,482	20,790,131	1,536,412	386,614	19,446,829	1,592,131	13,022	793,266	72,482	15,771	930,025	77,089
\$50,000 under \$100,000	164,145	14,307,980	1,209,142	145,990	14,597,785	1,235,247	8,337	332,824	68,884	16,369	64,446	71,431
\$100,000 under \$250,000	37,847	7,444,522	545,786	32,072	7,337,457	607,257	1,457	525,787	46,114	2,172	510,603	41,070
\$250,000 under \$500,000	2,623	1,117,195	70,781	2,110	1,098,142	73,481	213	77,111	6,811	183	75,966	7,085
\$500,000 under \$1,000,000	114	37,458	1,614	57	36,662	2,211	-	562	20	6	442	47
\$1,000,000 under \$2,500,000	12	447	2138	-	-	-	-	-	-	-	-	-
\$2,500,000 or more	5	110	237	2	9	1	-	-	-	-	-	-
Retail trade—Continued												
Building materials, hardware, and farm equipment—Continued												
Building materials dealers												
Total												
Under \$1,000	21,616	1,325,656	78,570	15,515	1,124,764	94,137	24,904	1,125,691	96,123	20,221	1,036,909	95,312
\$1,000 under \$5,000	2,665	122,337	26,431	(3)	(3)	(3)	3,204	76,411	26,127	1,306	27,064	446
\$5,000 under \$10,000	1,737	59,697	6,645	1,132	33,243	1,427	2,367	34,419	1,212	1,658	27,366	2,004
\$10,000 under \$25,000	4,696	213,094	6,170	2,130	187,172	7,412	5,000	236,227	18,444	7,000	232,171	7,182
\$25,000 under \$50,000	7,676	332,595	6,661	516,887	28,226	7,774	371,407	6,463	6,463	3,231	37,162	3,682
\$50,000 under \$100,000	3,606	314,412	27,613	3,076	297,230	27,620	2,587	267,352	24,742	2,587	261,764	25,165
\$100,000 under \$250,000	1,609	243,335	27,111	974	239,738	26,527	871	119,172	16,946	741	110,226	11,223
\$250,000 under \$500,000	119	41,471	3,437	107	40,258	4,668	57	17,127	1,730	42	17,911	1,613
\$500,000 under \$1,000,000	3	333	410	2	253	17	-	219	28	2	219	28
\$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Building materials, hardware, and farm equipment—Continued												
Farm equipment dealers												
Total												
Under \$1,000	11,187	1,244,226	7,187	7,810	1,034,126	4,060	149,132	3,324,742	282,146	116,841	2,412,813	254,264
\$1,000 under \$5,000	1,649	165,716	26,687	(3)	(3)	(3)	1,574	311,627	22,421	12,638	344,270	2,331
\$5,000 under \$10,000	(3)	(3)	(3)	(3)	(3)	(3)	16,244	22,000	11,123	13,490	27,112	13,361
\$10,000 under \$25,000	3,627	311,425	2,734	2,220	256,761	7,733	3,324	264,137	16,176	3,410	267,547	16,110
\$25,000 under \$50,000	5,879	226,256	12,108	2,947	216,427	1,261	1,261	1,144,831	71,745	111,000	1,077,000	101,171
\$50,000 under \$100,000	1,742	356,214	16,288	1,526	347,111	16,541	14,571	244,436	76,141	11,343	270,000	39,270
\$100,000 under \$250,000	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000 under \$500,000	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

Adjusted gross income	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Food stores												
Total							Grocery stores, meat and fish markets, and fruit and vegetable markets					
Total.....	278,228	15,673,363	739,705	234,532	14,012,647	811,297	233,610	14,505,858	630,979	196,641	12,920,099	692,332
Under \$1,000 ¹	44,853	1,537,154	232,762	25,610	478,976	15,117	39,182	1,441,833	231,769	26,976	426,747	11,608
\$1,000 under \$2,000.....	36,116	832,850	32,564	31,879	723,670	36,377	31,957	764,102	29,510	28,224	659,590	32,262
\$2,000 under \$5,000.....	95,690	3,799,783	197,940	84,837	3,609,224	208,456	80,511	3,535,404	171,266	71,739	3,357,918	179,719
\$5,000 under \$10,000.....	77,280	5,095,515	298,325	69,913	4,843,074	305,096	62,237	4,655,776	250,865	56,787	4,410,745	256,105
\$10,000 under \$20,000.....	20,474	2,739,071	168,666	19,280	2,706,757	170,031	16,392	2,542,830	142,874	15,663	2,516,970	143,799
\$20,000 under \$50,000.....	3,531	1,446,406	66,911	3,354	1,430,159	67,479	3,091	1,356,925	60,475	2,471	1,347,012	61,009
\$50,000 under \$150,000.....	279	227,498	8,520	256	219,835	8,593	236	208,244	7,750	219	200,593	7,815
\$150,000 under \$500,000.....	5	1,086	141	3	954	148	4	654	8	2	522	115
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Food stores—Continued												
Other food stores							Automotive dealers and gasoline service stations					
Total							Total					
Total.....	44,618	1,167,505	108,726	37,891	1,092,550	118,965	272,458	20,947,293	826,424	216,925	18,539,759	934,545
Under \$1,000 ¹	5,671	95,321	2993	4,034	52,227	3,509	30,239	1,499,453	247,035	11,723	379,485	7,769
\$1,000 under \$2,000.....	4,159	68,748	3,054	3,655	64,080	4,115	29,296	1,226,513	10,506	18,536	896,603	21,243
\$2,000 under \$5,000.....	15,179	264,289	26,674	13,038	251,306	28,737	95,079	4,585,669	173,337	79,711	4,158,071	192,258
\$5,000 under \$10,000.....	15,643	439,739	47,460	13,126	432,329	48,991	86,925	6,433,426	335,984	75,300	6,112,889	350,688
\$10,000 under \$20,000.....	4,682	196,241	25,192	3,617	189,787	26,232	28,568	4,468,387	236,487	26,111	4,308,608	241,436
\$20,000 under \$50,000.....	440	83,481	6,436	383	83,147	6,470	5,856	2,333,368	102,951	5,180	2,220,667	105,421
\$50,000 under \$150,000.....	43	19,254	770	37	19,242	778	465	379,149	13,756	375	367,942	15,001
\$150,000 under \$500,000.....	1	432	133	1	432	133	27	21,298	457	9	15,494	729
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	2	25	29	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	1	5	210	-	-	-
Automotive dealers and gasoline service stations—Continued												
Automobile and truck dealers							Gasoline service stations					
Total.....	42,963	6,808,750	157,387	30,871	5,797,965	190,137	201,641	12,581,518	570,432	164,836	11,360,172	629,171
Under \$1,000 ¹	5,763	563,305	218,590	1,560	79,073	1,648	21,051	820,131	218,091	9,388	287,388	5,417
\$1,000 under \$2,000.....	4,541	469,199	411	2,725	301,824	2,788	18,636	692,094	9,529	14,499	548,069	16,748
\$2,000 under \$5,000.....	11,371	705,401	16,354	8,949	593,146	21,519	76,489	3,599,819	140,803	64,473	3,305,826	154,097
\$5,000 under \$10,000.....	12,161	1,321,851	35,368	9,235	1,257,970	38,090	66,053	4,684,987	265,528	58,766	4,524,782	276,008
\$10,000 under \$20,000.....	6,174	1,758,151	54,689	5,644	1,668,830	55,554	17,344	2,303,159	144,193	15,984	2,239,509	147,379
\$20,000 under \$50,000.....	2,680	1,662,485	58,939	2,523	1,582,864	59,211	1,952	439,027	26,415	1,643	413,359	27,411
\$50,000 under \$150,000.....	266	309,251	9,638	229	300,199	10,636	111	42,034	2,010	82	40,931	2,106
\$150,000 under \$500,000.....	13	19,113	578	6	14,059	691	5	267	245	1	108	5
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Automotive dealers and gasoline service stations—Continued												
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified							Apparel and accessory stores					
Total.....	27,854	1,557,019	98,605	21,218	1,381,622	115,237	59,403	2,611,133	227,121	48,685	2,380,184	248,325
Under \$1,000 ¹	3,425	116,017	210,354	775	13,024	704	6,499	147,713	28,603	2,527	49,544	2,000
\$1,000 under \$2,000.....	2,119	65,220	566	1,312	46,710	1,707	4,070	56,299	2,934	3,565	44,062	3,522
\$2,000 under \$5,000.....	7,219	280,449	16,090	6,289	259,099	16,642	15,586	452,138	31,471	13,243	399,662	35,462
\$5,000 under \$10,000.....	8,711	426,588	35,088	7,299	409,937	36,590	19,708	691,153	68,482	16,659	648,034	72,618
\$10,000 under \$20,000.....	5,050	407,077	37,605	4,483	400,269	38,503	10,850	824,834	87,697	10,253	813,334	88,655
\$20,000 under \$50,000.....	1,224	231,856	17,597	994	224,444	18,799	2,530	404,616	41,653	2,313	398,046	42,363
\$50,000 under \$150,000.....	94	27,864	2,108	64	26,812	2,259	152	33,308	3,460	121	32,448	3,666
\$150,000 under \$500,000.....	9	1,918	276	2	1,327	33	7	1,062	27	4	1,054	39
\$500,000 under \$1,000,000.....	2	25	49	-	-	-	1	4	-	-	-	-
\$1,000,000 or more.....	1	5	210	-	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment stores												
Furniture, home furnishings, and equipment stores							Eating and drinking places					
Total.....	79,784	3,721,076	291,593	65,361	3,291,051	324,957	292,141	8,699,564	663,347	226,621	7,432,443	796,619
Under \$1,000 ¹	8,265	345,786	220,040	3,153	89,327	2,661	48,806	1,080,812	265,079	24,354	380,513	16,505
\$1,000 under \$2,000.....	6,076	123,077	4,936	4,966	101,787	6,349	36,980	642,602	28,423	30,882	543,190	37,928
\$2,000 under \$5,000.....	25,568	683,470	55,952	21,936	597,792	60,056	94,882	2,060,923	160,970	75,177	1,812,773	183,817
\$5,000 under \$10,000.....	24,685	1,076,650	98,522	21,837	1,040,771	101,072	81,113	2,635,810	279,733	69,352	2,420,783	291,335
\$10,000 under \$20,000.....	11,635	900,549	91,941	10,380	888,289	93,302	25,887	1,559,814	185,958	22,874	1,503,820	190,987
\$20,000 under \$50,000.....	3,232	521,782	53,254	2,835	505,603	54,231	4,129	635,562	65,006	3,729	622,519	67,012
\$50,000 under \$150,000.....	311	68,693	7,049	248	66,751	7,242	326	80,039	8,165	245	75,289	8,737
\$150,000 under \$500,000.....	7	765	38	4	723	43	17	3,985	181	8	3,558	298
\$500,000 under \$1,000,000.....	3	296	260	-	-	-	1	17	210	-	-	-
\$1,000,000 or more.....	2	8	1	2	8	1	-	-	-	-	-	-
Drug stores and proprietary stores												
Drug stores and proprietary stores							Liquor stores					
Total.....	29,302	2,623,612	248,455	25,758	2,426,954	262,001	23,319	1,778,763	118,564	20,324	1,581,627	125,563
Under \$1,000 ¹	2,076	157,027	28,962	(3)	(3)	(3)	2,018	106,350	2831	1,312	58,154	1,700
\$1,000 under \$2,000.....	1,110	34,665	648	(3)	(3)	(3)	1,514	90,190	1,041	1,211	32,567	1,432
\$2,000 under \$5,000.....	3,554	168,302	7,023	2,746	145,537	9,190	5,976	310,860	11,583	5,269	248,235	14,180
\$5,000 under \$10,000.....	9,073	603,660	50,141	8,568	587,197	50,923	7,366	400,725	33,585	6,458	384,249	34,359
\$10,000 under \$20,000.....	9,518	987,099	107,243	9,186	983,174	107,714	4,777	500,202	39,483	4,479	490,387	40,071
\$20,000 under \$50,000.....	3,871	642,648	88,590	3,811	640,086	88,696	1,530	304,643	28,518	1,467	302,821	28,606
\$50,000 under \$150,000.....	98	29,723	3,744	90	29,696	3,746	134	65,468	5,189	126	65,013	5,202
\$150,000 under \$500,000.....	2	488	28	2	488	28	4	325	24	2	201	4
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Liquor stores												
Total.....	29,302	2,623,612	248,455	25,758	2,426,954	262,001	23,319	1,778,763	118,564	20,324	1,581,627	125,563
Under \$1,000 ¹	2,076	157,027	28,962	(3)	(3)	(3)	2,018	106,350	2831	1,312	58,154	1,700
\$1,000 under \$2,000.....	1,110	34,665	648	(3)	(3)	(3)	1,514	90,190	1,041	1,211	32,567	1,432
\$2,000 under \$5,000.....	3,554	168,302	7,023	2,746	145,537	9,190	5,976	310,860	11,583	5,269	248,235	14,180
\$5,000 under \$10,000.....	9,073	603,660	50,141	8,568	587,197	50,923	7,366	400,725	33,585	6,458	384,249	34,359
\$10,000 under \$20,000.....	9,518	987,099	107,243	9,186	983,174	107,714	4,777	500,202	39,483	4,479	490,387	40,071
\$20,000 under \$50,000.....	3,871	642,648	88,590	3,811	640,086	88,696	1,530	304,643	28,518	1,467	302,821	28,606
\$50,000 under \$150,000.....	98	29,723	3,744	90	29,696	3,746	134	65,468	5,189	126	65,013	5,202
\$150,000 under \$500,000.....	2	488	28	2	488	28	4	325	24	2	201	4
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

Adjusted gross income	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
Wholesale and retail trade—Continued												
Retail trade—Continued							Wholesale and retail trade not allocable					
Other retail trade												
Total.....	230,427	6,100,558	553,421	177,681	5,560,934	624,817	40,954	2,657,528	167,960	31,822	2,392,920	183,926
Under \$1,000 ¹	26,694	379,658	225,212	13,840	146,314	9,641	5,105	246,987	26,214	2,558	96,423	1,721
\$1,000 under \$2,000.....	22,388	236,796	17,227	18,835	198,161	20,190	2,343	31,447	1,022	1,435	32,772	1,662
\$2,000 under \$5,000.....	67,877	1,236,794	107,753	55,533	1,142,221	120,132	10,863	366,601	18,389	8,823	361,570	21,740
\$5,000 under \$10,000.....	77,942	1,857,664	194,703	59,147	1,761,262	206,980	12,600	549,675	44,542	10,178	531,073	46,130
\$10,000 under \$20,000.....	29,284	1,455,105	167,067	24,805	1,401,425	171,991	7,427	800,523	62,658	6,448	791,942	63,857
\$20,000 under \$50,000.....	6,330	835,612	80,944	5,174	811,279	84,716	2,368	546,330	38,088	2,125	525,696	39,915
\$50,000 under \$150,000.....	474	97,177	10,287	332	93,400	10,918	238	109,225	8,221	204	103,481	8,401
\$150,000 under \$500,000.....	32	7,554	734	15	6,872	840	8	4,178	383	5	3,913	500
\$500,000 under \$1,000,000.....	4	101	24	-	-	-	1	17	25	-	-	-
\$1,000,000 or more.....	2	97	228	-	-	-	1	645	224	-	-	-
Finance, insurance, and real estate												
Total							Security and commodity brokers, dealers, exchanges, and services					
Total.....	906,111	5,467,484	1,781,505	412,396	5,033,077	1,922,059	18,438	377,758	75,444	15,633	337,073	83,363
Under \$1,000 ¹	36,421	266,321	242,235	20,431	84,454	18,992	889	34,719	23,714	(3)	(3)	(3)
\$1,000 under \$2,000.....	32,479	142,817	26,433	26,662	126,990	20,825	(3)	(3)	(3)	(3)	(3)	(3)
\$2,000 under \$5,000.....	106,447	553,168	171,583	87,970	512,650	186,495	3,649	11,326	4,679	2,545	10,864	4,849
\$5,000 under \$10,000.....	176,713	1,248,797	475,726	142,750	1,174,423	498,802	6,781	59,058	18,215	5,537	57,679	17,112
\$10,000 under \$20,000.....	113,821	1,721,918	640,314	99,518	1,652,144	654,709	4,584	50,954	17,519	3,753	50,305	18,184
\$20,000 under \$50,000.....	35,315	1,221,404	416,157	30,957	1,192,860	436,702	1,764	160,635	22,321	1,653	160,003	23,223
\$50,000 under \$150,000.....	4,565	279,138	87,064	3,585	266,140	93,251	479	52,094	13,366	408	49,614	13,723
\$150,000 under \$500,000.....	360	26,178	6,913	199	22,174	8,589	55	4,670	2,684	42	4,582	2,783
\$500,000 under \$1,000,000.....	30	3,012	666	13	505	229	7	739	31	6	99	82
\$1,000,000 or more.....	20	4,731	156	11	737	465	1	103	4	1	103	94
Finance, insurance, and real estate—Continued												
Insurance agents, brokers, and service							Real estate					
Total							Total					
Total.....	168,376	1,878,305	762,926	149,611	1,786,168	780,601	313,227	3,112,212	910,586	242,732	2,819,386	1,019,439
Under \$1,000 ¹	5,840	50,272	291	3,868	34,322	5,158	29,212	179,924	236,391	15,898	48,642	12,945
\$1,000 under \$2,000.....	7,624	21,071	7,510	7,018	20,446	7,731	23,824	118,073	18,516	11,115	103,452	21,415
\$2,000 under \$5,000.....	32,925	159,423	54,953	28,760	152,419	57,816	68,868	379,896	110,745	56,220	346,848	122,583
\$5,000 under \$10,000.....	67,714	448,521	205,473	59,499	431,254	210,283	100,671	724,901	245,248	76,364	669,566	262,644
\$10,000 under \$20,000.....	46,980	679,924	277,830	37,859	631,915	281,260	66,389	961,228	333,052	56,237	942,535	343,045
\$20,000 under \$50,000.....	11,996	411,074	178,689	11,473	408,434	179,448	20,505	615,711	206,085	16,991	592,327	216,225
\$50,000 under \$150,000.....	1,235	103,438	36,285	1,136	102,831	36,575	2,559	111,351	32,804	1,864	102,022	37,939
\$150,000 under \$500,000.....	56	4,463	2,138	52	4,433	1,247	167	15,097	787	89	11,305	2,272
\$500,000 under \$1,000,000.....	3	102	28	3	102	28	19	2,163	2397	4	304	119
\$1,000,000 or more.....	3	12	11	3	12	11	13	3,876	87	5	445	252
Finance, insurance, and real estate—Continued												
Real estate operators (except developers) and lessors of buildings							Other real estate					
Total.....	22,451	213,525	23,895	12,446	145,268	33,929	290,776	2,898,687	914,481	230,286	2,672,118	985,510
Under \$1,000 ¹	3,801	35,374	225,233	1,448	5,437	1,091	25,411	144,550	211,158	14,450	43,205	11,854
\$1,000 under \$2,000.....	1,435	8,134	612	(3)	(3)	(3)	22,389	109,939	17,904	15,387	97,218	20,570
\$2,000 under \$5,000.....	5,348	33,187	2,921	3,229	25,044	5,655	64,520	346,709	107,824	52,991	321,864	116,928
\$5,000 under \$10,000.....	6,646	52,654	5,813	3,734	42,247	7,560	94,025	672,247	239,445	72,635	627,259	255,084
\$10,000 under \$20,000.....	3,151	32,558	5,247	1,924	27,680	7,135	63,238	328,662	327,805	54,313	914,855	335,910
\$20,000 under \$50,000.....	1,641	32,356	6,572	1,153	27,178	8,600	18,864	583,355	199,513	15,838	565,149	207,625
\$50,000 under \$150,000.....	380	13,964	879	212	9,987	2,634	2,179	97,387	31,925	1,592	92,035	35,305
\$150,000 under \$500,000.....	38	3,650	227	16	1,193	347	129	12,047	1,014	73	10,112	1,925
\$500,000 under \$1,000,000.....	6	1,933	246	1	142	47	13	230	33	3	162	72
\$1,000,000 or more.....	5	315	249	1	126	15	8	3,561	136	4	319	237
Finance, insurance, and real estate—Continued												
Other finance, insurance, and real estate							Services					
Total							Total					
Total.....	6,070	99,209	32,549	5,020	92,450	38,656	2,185,146	27,095,434	9,528,995	1,874,384	25,222,511	9,971,911
Under \$1,000 ¹	480	1,406	2,034	(3)	(3)	(3)	178,319	1,424,102	255,888	122,515	469,412	95,187
\$1,000 under \$2,000.....	(3)	(3)	(3)	(3)	(3)	(3)	180,591	885,529	155,390	159,828	768,770	179,906
\$2,000 under \$5,000.....	(3)	(3)	(3)	(3)	(3)	(3)	544,946	3,768,239	974,379	470,674	3,516,099	1,038,630
\$5,000 under \$10,000.....	1,547	16,317	6,740	1,345	15,984	6,763	701,748	5,951,344	1,762,343	600,829	5,671,965	1,843,219
\$10,000 under \$20,000.....	1,868	29,815	11,913	1,669	27,389	12,220	381,558	6,374,434	2,384,077	338,590	6,258,153	2,430,318
\$20,000 under \$50,000.....	1,650	33,984	9,062	840	32,096	11,756	173,424	6,702,943	3,341,659	160,301	6,620,003	3,378,849
\$50,000 under \$150,000.....	292	12,255	4,669	237	11,673	5,014	23,584	1,851,300	938,983	21,056	1,806,093	960,094
\$150,000 under \$500,000.....	22	1,948	1,204	16	1,854	1,287	920	105,084	29,122	546	89,049	38,519
\$500,000 under \$1,000,000.....	1	8	268	-	-	-	69	9,111	1,156	34	7,739	2,839
\$1,000,000 or more.....	3	740	236	2	177	108	37	23,348	1,724	12	15,228	3,750
Services—Continued												
Hotels, rooming houses, camps, and other lodging places							Personal services					
Total							Total					
Total.....	125,056	1,472,435	104,733	81,201	1,101,214	199,119	523,291	4,548,432	1,169,155	464,293	4,189,452	1,230,213
Under \$1,000 ¹	31,216	254,913	236,783	16,336	76,910	10,251	56,145	268,345	1,919	44,054	116,575	24,095
\$1,000 under \$2,000.....	18,246	139,863	5,809	12,661	102,374	14,196	59,352	252,136	54,260	54,132	215,495	60,204
\$2,000 under \$5,000.....	33,811	351,063	32,113	23,567	295,826	45,945	1,167,197	343,970	159,406	1,096,732	355,648	109,648
\$5,000 under \$10,000.....	28,884	353,520	46,796	19,646	306,726	59,610	183,277	1,527,312	457,312	162,706	1,460,897	471,868
\$10,000 under \$20,000.....	9,957	209,731	38,043	7,177	187,523	42,826	43,555	377,874	280,565	38,935	909,831	225,042
\$20,000 under \$50,000.....	2,568	128,460	16,808	1,687	103,979	21,726	5,498	347,994	81,137	4,788	343,246	82,721
\$50,000 under \$150,000.....	338	25,619	2,555	175	20,980	4,056	358	44,751	9,432	263	44,125	9,960
\$150,000 under \$500,000.....	31	7,890	2395	11	6,678	488	14	2,823	661	9	2,551	675
\$500,000 under \$1,000,000.....	2	228	13	1	218	21	1	-	21	-	-	-
\$1,000,000 or more.....	3	1,148	2226	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

Adjusted gross income	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
Services—Continued												
Personal services—Continued												
Laundries, laundry services, cleaning and dyeing plants												
Total.....	90,950	1,437,765	185,878	70,449	1,219,010	223,352	310,053	1,914,129	686,826	286,007	1,835,171	698,028
Under \$1,000 ¹	11,470	118,304	211,270	5,980	33,170	3,639	28,187	87,791	10,445	23,949	54,848	13,857
\$1,000 under \$2,000.....	10,113	94,171	4,594	7,893	63,251	9,397	32,092	94,281	34,397	23,965	91,077	34,870
\$2,000 under \$5,000.....	33,465	407,454	61,959	28,398	360,690	68,232	105,752	541,527	213,737	98,587	523,381	221,938
\$5,000 under \$10,000.....	26,466	377,578	67,929	20,479	344,771	76,333	119,689	823,337	313,200	116,084	803,737	316,348
\$10,000 under \$20,000.....	7,997	319,950	44,831	6,535	300,317	46,930	23,942	323,126	101,165	22,548	318,822	101,900
\$20,000 under \$50,000.....	1,363	110,030	17,113	1,129	107,212	17,733	935	39,737	8,135	825	39,117	8,347
\$50,000 under \$150,000.....	73	9,987	703	33	9,565	1,067	52	3,742	587	41	3,611	610
\$150,000 under \$500,000.....	3	291	19	2	34	21	4	588	154	3	578	158
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Services—Continued												
Personal services—Continued												
Other personal services												
Total.....	122,288	1,196,538	296,457	107,837	1,135,271	308,833	235,528	2,353,948	643,398	204,997	2,050,681	686,966
Under \$1,000 ¹	16,488	62,250	2,644	14,125	28,557	6,599	13,371	251,817	26,982	9,864	40,749	8,519
\$1,000 under \$2,000.....	17,147	63,684	15,269	16,274	61,167	15,937	16,536	47,820	13,565	15,022	45,114	15,367
\$2,000 under \$5,000.....	35,874	218,216	63,274	32,421	212,661	65,478	54,765	327,245	96,155	49,215	311,976	100,688
\$5,000 under \$10,000.....	37,722	326,397	76,183	32,138	312,389	79,187	89,225	623,103	203,782	77,823	593,038	210,716
\$10,000 under \$20,000.....	11,616	294,798	74,569	9,852	290,692	76,212	46,980	590,992	189,196	40,670	576,569	195,930
\$20,000 under \$50,000.....	3,200	198,227	55,889	2,834	196,917	56,641	12,698	379,758	116,235	16,832	371,060	120,458
\$50,000 under \$150,000.....	233	31,022	8,142	189	30,949	8,283	1,804	117,475	28,243	1,464	100,671	30,777
\$150,000 under \$500,000.....	7	1,944	488	4	1,939	496	130	12,425	2,262	86	8,704	3,348
\$500,000 under \$1,000,000.....	1	-	21	-	-	-	14	1,927	872	9	1,921	905
\$1,000,000 or more.....	-	-	-	-	-	-	5	1,386	170	3	1,279	198
Services—Continued												
Automobile and other repair services												
Automobile parking, repair, and services												
Total.....	345,959	4,353,353	763,465	288,796	4,010,083	810,110	145,081	2,778,710	384,437	124,621	2,532,664	409,947
Under \$1,000 ¹	32,787	319,883	26,727	22,215	119,840	13,317	14,398	233,648	27,791	9,005	80,564	5,576
\$1,000 under \$2,000.....	36,469	229,152	38,108	33,790	208,801	39,951	16,122	146,416	16,767	14,856	127,824	17,817
\$2,000 under \$5,000.....	123,030	1,154,849	234,682	106,339	1,108,403	244,358	53,483	723,808	117,277	50,315	697,264	121,118
\$5,000 under \$10,000.....	124,201	1,576,746	308,688	101,188	1,517,834	319,685	45,592	948,513	149,934	38,441	912,408	154,417
\$10,000 under \$20,000.....	26,613	833,784	146,514	22,765	824,468	149,527	11,586	563,311	82,163	10,393	559,053	84,128
\$20,000 under \$50,000.....	2,659	206,060	36,775	2,343	199,081	37,474	1,742	148,068	23,857	1,486	141,565	24,359
\$50,000 under \$150,000.....	189	20,652	3,238	151	19,631	3,481	151	13,827	2,111	121	12,997	2,320
\$150,000 under \$500,000.....	8	723	19	3	572	134	6	702	41	3	572	134
\$500,000 under \$1,000,000.....	2	468	63	1	417	78	1	417	78	1	417	78
\$1,000,000 or more.....	1	11,036	2,105	1	11,036	2,105	-	-	-	-	-	-
Services—Continued												
Automobile and other repair services—Continued												
Automobile parking, repair, and services—Continued												
Automobile repair shops												
Total.....	127,019	2,512,875	341,806	110,486	2,297,782	361,683	18,062	265,835	42,631	14,135	234,882	48,264
Under \$1,000 ¹	12,779	214,836	26,529	8,195	72,722	5,101	1,619	18,812	21,262	(³)	(³)	(³)
\$1,000 under \$2,000.....	15,012	142,159	15,605	13,746	123,567	16,655	1,110	4,257	1,162	1,110	4,257	1,162
\$2,000 under \$5,000.....	50,674	685,138	108,236	46,212	659,507	111,407	4,809	38,670	9,041	4,103	37,757	9,711
\$5,000 under \$10,000.....	39,112	865,688	136,448	33,374	841,083	139,692	6,480	82,825	13,486	5,067	71,325	14,725
\$10,000 under \$20,000.....	8,470	489,043	70,674	8,072	487,555	71,064	3,116	74,268	11,489	2,321	71,498	13,064
\$20,000 under \$50,000.....	925	108,040	16,174	846	105,433	16,480	817	40,028	7,683	640	36,132	7,879
\$50,000 under \$150,000.....	45	7,652	1,242	40	7,652	1,249	106	6,175	869	81	5,345	1,071
\$150,000 under \$500,000.....	2	319	244	1	263	35	4	383	85	2	309	99
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	417	78	1	417	78
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Services—Continued												
Automobile and other repair services—Continued												
Repair services, except automobile												
Total.....	200,878	1,574,643	379,028	164,175	1,477,419	400,163	118,671	1,299,330	125,758	78,072	1,004,620	234,227
Under \$1,000 ¹	18,389	86,235	1,064	13,210	39,276	7,741	12,730	184,138	20,584	5,782	37,054	4,210
\$1,000 under \$2,000.....	20,347	82,736	21,341	18,934	80,977	22,134	11,626	62,698	6,780	9,709	52,211	10,545
\$2,000 under \$5,000.....	67,547	431,041	117,405	56,024	411,139	123,240	28,866	182,179	28,599	19,217	155,177	39,506
\$5,000 under \$10,000.....	78,609	628,233	158,754	62,747	605,426	165,268	41,025	335,913	51,343	27,498	293,879	70,623
\$10,000 under \$20,000.....	15,027	270,473	64,351	12,372	265,415	65,399	18,441	299,427	43,754	12,767	281,292	58,221
\$20,000 under \$50,000.....	917	57,992	12,918	857	57,516	13,115	4,677	138,867	18,862	2,612	122,446	32,705
\$50,000 under \$150,000.....	38	6,825	1,127	30	6,634	1,161	1,038	66,894	2,989	423	51,132	14,691
\$150,000 under \$500,000.....	2	21	222	-	-	-	222	19,129	2,320	56	9,372	3,150
\$500,000 under \$1,000,000.....	1	51	215	-	-	-	23	1,715	21,364	3	444	194
\$1,000,000 or more.....	1	11,036	2,105	1	11,036	2,105	23	8,370	21,301	5	1,613	382

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

Adjusted gross income	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
Continued												
Medical services												
Total.....	393,421	2,881,120	4,777,462	373,357	8,810,338	4,802,790	151,225	5,010,493	2,770,482	142,523	4,341,537	2,982,701
Under \$1,000.....	14,196	69,733	17,394	10,428	49,000	24,028	1,698	24,138	14,064	493	22,768	15,201
\$1,000 under \$5,000.....	16,425	57,800	19,577	15,314	53,430	20,308	1,435	4,115	1,051	824	4,281	1,523
\$5,000 under \$10,000.....	62,753	326,312	144,101	57,510	299,493	149,019	6,004	37,287	12,107	5,680	33,951	13,009
\$10,000 under \$25,000.....	84,103	778,609	345,836	80,634	768,494	344,928	16,112	162,342	7,188	14,146	158,253	72,827
\$25,000 under \$50,000.....	103,120	2,236,388	1,100,709	99,573	2,228,641	1,104,667	42,928	884,198	460,544	46,433	879,858	463,220
\$50,000 under \$100,000.....	90,134	4,251,133	2,441,140	87,201	4,244,446	2,444,445	71,447	2,772,742	1,772,230	69,748	2,712,219	1,795,340
\$100,000 under \$150,000.....	13,484	1,137,128	691,846	13,443	1,135,342	693,254	11,689	956,904	604,402	11,384	947,100	605,532
\$150,000 under \$250,000.....	187	30,544	16,761	167	30,348	16,814	169	24,177	15,145	146	24,108	15,233
\$250,000 under \$500,000.....	9	373	179	6	365	207	6	294	131	4	291	156
\$500,000 or more.....	1	11	10	1	11	10	1	11	10	1	11	10
Services—Continued												
Medical services—Continued												
Offices of dentists and dental surgeons						Other medical services						
Total.....	79,777	2,187,139	1,113,798	77,018	2,176,028	1,116,435	162,419	1,684,194	693,182	153,814	1,642,771	703,454
Under \$1,000.....	1,441	11,630	3,334	(3)	(3)	(3)	12,057	32,465	214	4,115	1,236	6,111
\$1,000 under \$5,000.....	1,334	8,671	3,590	1,132	8,245	3,558	13,656	44,313	14,406	13,353	46,304	15,227
\$5,000 under \$10,000.....	5,423	38,000	16,636	4,443	31,700	12,310	56,906	27,446	121,358	47,078	234,102	122,644
\$10,000 under \$20,000.....	16,249	268,334	96,122	15,500	269,485	96,716	51,846	417,428	179,526	47,332	403,796	180,385
\$20,000 under \$50,000.....	33,960	862,974	432,342	33,694	862,236	432,936	26,641	489,216	207,918	25,446	436,546	208,911
\$50,000 under \$100,000.....	26,526	943,911	504,710	26,500	943,847	504,724	7,111	384,480	143,607	8,744	382,431	143,941
\$100,000 under \$150,000.....	1,203	108,471	61,069	1,181	108,166	62,027	512	77,753	25,337	556	77,276	25,695
\$150,000 under \$250,000.....	14	3,744	1,121	14	3,794	1,121	8	2,947	435	7	2,446	460
\$250,000 under \$500,000.....	1	50	29	1	50	29	2	24	10	1	24	22
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Services—Continued												
Educational services						Legal services						
Total.....	86,633	302,846	102,663	76,770	267,447	114,782	122,528	1,985,537	1,073,668	111,422	1,458,708	1,083,517
Under \$1,000.....	7,447	30,069	24,582	5,980	8,261	3,151	1,553	8,698	68	1,423	3,559	1,022
\$1,000 under \$5,000.....	4,371	22,487	7,701	8,577	19,941	8,329	2,242	8,838	2,627	1,131	8,090	2,721
\$5,000 under \$10,000.....	19,764	67,081	27,732	18,448	65,162	28,377	11,113	66,289	17,744	8,003	61,359	23,014
\$10,000 under \$20,000.....	32,589	88,094	40,091	29,204	83,147	41,262	33,639	201,519	124,765	30,383	258,730	132,891
\$20,000 under \$50,000.....	15,625	62,003	21,833	12,969	60,119	23,138	45,680	619,181	346,818	41,928	613,314	343,679
\$50,000 under \$100,000.....	2,332	30,247	8,766	1,910	28,181	9,408	25,365	74,835	426,776	23,551	733,399	430,450
\$100,000 under \$150,000.....	59	2,588	1,645	77	2,428	1,068	3,950	264,242	145,214	6,622	262,944	146,543
\$150,000 under \$500,000.....	4	11	5	4	11	5	172	13,352	7,868	133	12,326	8,146
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	3,575	996	6	3,557	991
\$1,000,000 or more.....	2	266	218	1	197	44	-	-	-	-	-	-
Services—Continued												
Engineering and architectural services						Accounting, auditing, and bookkeeping services						
Total.....	48,028	758,621	246,247	40,806	734,370	254,364	102,431	652,188	325,141	94,898	639,327	330,204
Under \$1,000.....	1,421	14,354	2790	1,014	3,790	1,367	3,079	10,702	822	2,655	6,384	2,579
\$1,000 under \$5,000.....	1,547	14,942	1,254	1,244	14,202	1,494	4,036	6,789	3,436	3,436	7,763	3,637
\$5,000 under \$10,000.....	5,471	35,733	11,346	4,866	32,306	11,845	14,395	44,772	20,568	12,466	48,247	21,275
\$10,000 under \$20,000.....	15,164	122,029	48,442	12,827	117,826	44,900	42,146	182,823	81,954	38,644	170,286	82,948
\$20,000 under \$50,000.....	17,849	267,734	79,108	15,327	265,816	81,115	32,841	259,424	137,239	31,077	253,184	138,578
\$50,000 under \$100,000.....	5,582	237,443	77,490	4,863	234,876	78,722	5,441	150,013	70,715	5,234	147,088	70,129
\$100,000 under \$150,000.....	754	114,643	26,809	639	113,512	27,230	383	21,378	9,620	362	21,077	9,691
\$150,000 under \$500,000.....	31	12,453	2,350	23	12,377	2,563	10	2,123	634	10	2,123	634
\$500,000 under \$1,000,000.....	4	290	220	3	288	238	1	144	33	1	144	33
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Services—Continued												
Other services						Nature of business not allocable						
Total.....	83,650	487,618	197,255	59,604	455,394	214,074	49,268	431,179	71,485	34,120	395,324	84,663
Under \$1,000.....	4,174	12,450	457	3,166	6,696	1,688	6,253	42,103	23,092	3,075	13,695	2,298
\$1,000 under \$5,000.....	4,941	43,305	2,017	3,565	42,343	3,154	6,685	29,725	5,477	5,474	25,378	5,827
\$5,000 under \$10,000.....	15,887	46,510	15,367	10,553	41,058	19,955	15,643	96,230	14,322	11,322	55,063	21,091
\$10,000 under \$20,000.....	28,641	131,676	48,379	24,876	124,614	53,948	13,631	105,611	23,373	9,801	101,185	25,601
\$20,000 under \$50,000.....	22,039	119,882	62,299	15,403	116,197	67,095	5,366	54,741	11,198	4,773	44,585	13,304
\$50,000 under \$100,000.....	7,479	26,133	47,137	5,276	88,351	43,601	1,517	28,144	13,160	1,000	24,411	13,707
\$100,000 under \$150,000.....	1,180	36,510	18,132	717	34,331	19,344	189	13,391	2,639	13,391	13,366	2,711
\$150,000 under \$500,000.....	111	3,615	2,328	44	3,337	2,562	23	26	231	144	68	68
\$500,000 under \$1,000,000.....	6	391	155	3	385	172	1	201	230	-	-	-
\$1,000,000 or more.....	2	1,131	984	1	1,032	1,011	-	-	-	-	-	-

1. Includes businesses with and without net profit by adjusted gross income.

2. Net loss exceeds net profit.

3. Figures are not shown separately because of high sampling variability.

NOTE: See text for explanatory statements and description of the sample.

where the data are included in the appropriate category.

4. Limitation of the data.

FARM SOLE PROPRIETORSHIPS

Table 9.—SELECTED INCOME AND EXPENSE ITEMS FOR FARMS BY ACCOUNTING METHOD

Accounting method and type of farm	Number of farms	Farm receipts										Other farm income					Farm deductions			Farm net profit (less loss) (Thousand dollars) (16)
		Sale of livestock and produce purchased and raised										Total					Total (Thousand dollars) (13)	Cost of livestock and produce purchased (Thousand dollars) (14)	Other (Thousand dollars) (15)	
		Raised ¹										Patronage dividends, rebates, and refunds (Thousand dollars) (11)								
		Purchased (Thousand dollars) (3)	Total (Thousand dollars) (4)	Cotton (Thousand dollars) (5)	Tobacco (Thousand dollars) (6)	Cattle (Thousand dollars) (7)	Dairy products (Thousand dollars) (8)	Other (Thousand dollars) (9)	Total (Thousand dollars) (10)											
FARMS WITH AND WITHOUT NET PROFIT																				
Total.....	3,208,089	4,369,068	19,743,117	1,389,765	833,713	2,807,939	3,461,252	11,316,448	4,172,775	176,563	4,002,212	25,535,926	4,275,096	21,260,830	2,749,035					
Field crop farms.....	1,171,303	434,484	7,634,068	1,282,113	719,177	366,702	117,442	3,148,634	1,426,580	72,139	1,348,441	7,573,457	457,353	7,116,104	1,915,674					
Livestock farms.....	1,652,312	3,861,098	16,585,918	93,353	116,595	2,409,136	3,271,509	4,701,325	1,916,900	89,102	1,827,798	15,611,913	3,623,493	11,988,420	752,003					
Other farms.....	384,474	73,486	1,523,131	16,299	3,941	32,101	12,301	1,466,489	835,295	9,322	825,973	2,350,556	194,250	2,156,306	81,358					
Cash accounting method, total.....	3,090,888	4,369,068	17,714,229	1,331,024	828,994	2,094,930	3,296,823	10,161,498	3,689,421	164,253	3,525,168	23,691,742	3,186,232	19,905,510	2,680,976					
Field crop farms.....	1,151,390	434,484	7,197,617	1,237,223	717,059	331,306	116,567	2,795,372	1,353,716	69,885	1,283,831	7,151,292	280,753	6,870,539	1,834,524					
Livestock farms.....	1,881,294	3,861,098	9,193,215	86,482	107,993	1,744,726	3,167,955	4,692,071	1,676,890	89,254	1,585,636	13,404,817	2,844,177	11,136,640	730,386					
Other farms.....	358,214	73,486	1,323,397	14,299	3,942	18,868	12,301	1,274,447	664,815	9,114	655,701	1,965,633	61,362	1,904,331	96,066					
Accrual accounting method, total.....	117,201	Not applicable	2,028,889	57,781	4,724	713,009	104,432	1,148,949	483,354	6,310	477,044	2,444,184	1,088,864	1,355,320	68,059					
Field crop farms.....	19,913	Not applicable	36,451	44,890	2,119	35,306	875	353,261	66,864	2,254	64,610	422,165	176,600	245,565	81,150					
Livestock farms.....	71,028	1,392,703	12,891	12,891	2,602	669,410	103,554	609,246	246,010	3,848	242,162	1,637,066	779,316	857,780	1,617					
Other farms.....	26,260	199,735	199,735	-	-	13,293	-	186,442	176,480	208	170,272	384,923	132,448	251,975	314,708					
FARMS WITH NET PROFIT																				
Total.....	2,109,648	2,952,295	15,725,663	1,156,417	714,490	1,886,673	2,678,421	9,295,662	3,272,766	138,696	3,134,076	17,287,580	2,699,189	14,588,391	4,662,544					
Field crop farms.....	891,105	335,318	6,687,058	1,094,668	627,765	309,558	104,039	4,554,028	1,215,195	62,462	1,152,720	5,957,190	376,168	5,581,131	2,280,372					
Livestock farms.....	1,022,355	2,563,644	7,840,772	51,836	83,178	1,554,396	2,566,969	3,286,393	1,419,783	69,016	1,350,767	9,871,982	2,181,430	7,690,552	1,920,217					
Other farms.....	195,188	53,333	1,197,233	12,913	3,547	16,719	1,413	1,154,641	637,788	7,199	630,589	1,458,369	141,691	1,316,708	429,955					
Cash accounting method, total.....	2,046,292	2,952,295	14,365,860	1,113,791	716,751	1,434,887	2,596,572	8,515,859	2,934,124	133,235	2,796,889	15,837,340	2,661,997	13,775,343	4,410,939					
Field crop farms.....	874,587	335,318	6,285,361	1,056,399	625,765	279,640	103,191	4,221,026	1,153,946	66,265	1,093,681	5,584,783	211,792	5,372,991	2,189,842					
Livestock farms.....	982,776	2,563,644	7,020,709	44,479	81,499	1,443,806	2,477,968	3,272,537	1,261,138	63,935	1,195,203	9,016,307	1,803,225	7,213,282	1,828,764					
Other farms.....	182,929	53,333	1,059,790	12,913	3,547	12,041	9,413	1,021,876	515,040	7,035	508,005	1,236,050	46,980	1,189,070	392,113					
Accrual accounting method, total.....	69,356	Not applicable	1,359,203	42,626	3,739	445,786	87,849	779,203	342,642	5,455	337,187	1,456,240	637,192	813,048	251,665					
Field crop farms.....	16,518	401,697	35,269	35,269	2,060	30,518	848	333,002	61,249	2,210	59,039	372,116	167,276	208,140	90,530					
Livestock farms.....	40,579	820,063	820,063	7,357	1,679	416,590	87,001	313,436	158,645	3,081	155,564	855,475	378,205	477,270	123,233					
Other farms.....	12,259	137,443	137,443	-	-	4,678	-	132,765	122,748	164	122,584	222,349	94,711	127,638	37,842					

¹Includes also purchased products for farms with the accrual accounting method.²Includes the following: Federal agricultural program payments, tax refunds, Federal gasoline tax refunds, ordinary gain or loss on real or personal property, and other income that loss exceeds net profit.

NOTE: Amounts are rounded and may not add to totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

INDIVIDUALS REPORTING NET LOSS FROM FARMING AND INCOME OR LOSS FROM OTHER SOURCES

Table 11.—NUMBER OF FARMS, BUSINESS RECEIPTS, NET LOSS, SOURCES OF INCOME, AND TAX AFTER CREDITS, BY SIZE OF NET LOSS AND ADJUSTED GROSS INCOME

Total nonfarm income (less loss)															Other income (less loss)		Income tax after credits		
Size of net loss and adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net loss (Thousand dollars)	Amount	Wages and salaries		Dividends		Interest		Nonfarm sole proprietorship income (less loss)		Partnership income (less loss)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
Total.....	1,094,186	5,746,706	9,331,317	1,409,189	7,656,606	768,783	4,526,781	142,512	611,544	455,853	291,576	164,113	684,060	65,191	352,619	781,762	1,190,026	652,593	482,555
With adjusted gross income, total.....	328,273	1,308,532	2,928,273	1,308,532	7,488,266	731,131	4,468,236	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
Under \$2,500.....	261,932	1,229,605	2,928,273	1,229,605	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
Under \$2,500 under \$5,000.....	268,738	1,067,629	2,928,273	1,067,629	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$5,000 under \$10,000.....	88,051	1,195,695	2,928,273	1,195,695	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$10,000 under \$25,000.....	18,914	582,124	2,928,273	582,124	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$25,000 or more.....	16,933	412,566	2,928,273	412,566	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
With no adjusted gross income.....	16,933	412,566	2,928,273	412,566	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
Size of net loss—																			
\$1 under \$100, total ²	96,281	400,757	2,928,273	400,757	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
With adjusted gross income, total.....	89,073	403,716	2,928,273	403,716	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
Under \$2,500.....	33,426	35,311	116,157	35,311	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
Under \$2,500 under \$5,000.....	23,646	81,886	2,928,273	81,886	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$5,000 under \$10,000.....	26,546	184,030	2,928,273	184,030	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$10,000 under \$25,000.....	4,840	67,202	2,928,273	67,202	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$25,000 or more.....	512	10,446	2,928,273	10,446	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
With no adjusted gross income.....	7,208	4,959	2,928,273	4,959	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$100 under \$400, total.....	241,173	1,044,016	2,928,273	1,044,016	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
With adjusted gross income, total.....	216,340	1,102,871	2,928,273	1,102,871	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
Under \$2,500.....	66,721	78,571	137,252	78,571	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
Under \$2,500 under \$5,000.....	61,885	230,022	2,928,273	230,022	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$5,000 under \$10,000.....	7,142	488,077	2,928,273	488,077	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$10,000 under \$25,000.....	15,180	208,014	2,928,273	208,014	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$25,000 or more.....	2,033	97,454	2,928,273	97,454	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
With no adjusted gross income.....	379	94,834	2,928,273	94,834	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$400 under \$1,200, total.....	24,833	8,855	1,044,016	8,855	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
With adjusted gross income, total.....	38,946	1,825,607	2,928,273	1,825,607	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
Under \$2,500.....	89,346	113,722	137,252	113,722	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
Under \$2,500 under \$5,000.....	104,340	345,483	2,928,273	345,483	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$5,000 under \$10,000.....	112,812	771,306	2,928,273	771,306	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$10,000 under \$25,000.....	26,401	360,061	2,928,273	360,061	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$25,000 or more.....	3,103	103,157	2,928,273	103,157	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
With no adjusted gross income.....	44,036	33,487	2,928,273	33,487	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$1,200 under \$5,000, total.....	30,945	1,501,714	2,928,273	1,501,714	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
With adjusted gross income, total.....	249,000	1,697,500	2,928,273	1,697,500	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
Under \$2,500.....	64,751	87,981	137,252	87,981	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
Under \$2,500 under \$5,000.....	74,579	275,016	2,928,273	275,016	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$5,000 under \$10,000.....	72,761	502,253	2,928,273	502,253	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$10,000 under \$25,000.....	28,635	434,463	2,928,273	434,463	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608	683,114	1,098,736	632,593	382,555
\$25,000 or more.....	5,975	47,247	2,928,273	47,247	6,818,932	661,932	4,048,811	127,641	592,754	406,358	263,879	146,554	703,103	54,644	355,608				

INDIVIDUAL INCOME TAX RETURNS WITH SOLE PROPRIETORSHIP BUSINESSES

Table 12.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS WITH SOLE PROPRIETORSHIP BUSINESSES, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME

Size of adjusted gross income	Number of returns	Number of businesses	Adjusted gross income or deficit (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax	
						Before credits (Thousand dollars)	After credits (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALL INDIVIDUAL INCOME TAX RETURNS							
Taxable and nontaxable returns.....	63,443,386		363,779,772		209,090,322	11,117,142	48,233,580
Exempt returns, total.....	51,343,321		150,446,546		20,601,709	42,115,412	48,203,580
\$1 under \$1,000.....	1,460,034		1,316,929		114,111	42,116	42,595
\$1,000 under \$5,000.....	4,318,354		6,406,440		2,600,290	519,322	516,150
\$5,000 under \$10,000.....	15,754,063		56,143,700		26,843,257	5,443,357	5,352,156
\$10,000 under \$15,000.....	21,692,301		154,568,601		84,313,460	17,490,146	17,305,248
\$15,000 under \$20,000.....	6,885,953		27,764,324		33,314,229	13,102,134	12,926,394
\$20,000 under \$50,000.....	1,051,034	Not applicable	29,415,962	Net applicable	13,196,301	6,256,436	6,680,554
\$50,000 under \$100,000.....	149,362		10,723,421		3,600,005	3,301,761	3,143,436
\$100,000 under \$500,000.....	10,355		2,466,999		1,401,036	1,113,374	1,061,897
\$500,000 under \$1,000,000.....	404		537,026		436,129	252,631	243,013
\$1,000,000 or more.....	351		704,248		943,693	336,960	326,477
Nontaxable returns.....	12,600,015		18,331,526		438,623	101,230	-
INDIVIDUAL INCOME TAX RETURNS WITH SOLE PROPRIETORSHIP BUSINESSES							
Taxable and nontaxable returns.....	2,543,647	1,135,721	46,320,374	13,693,675	31,302,596	3,146,014	7,836,962
Exempt returns, total.....	5,346,162	6,241,384	50,442,312	22,632,900	31,105,784	2,104,875	7,836,962
\$1 under \$1,000.....	56,314	57,325	47,067	28,653	7,803	1,593	1,520
\$1,000 under \$5,000.....	275,723	297,358	429,443	241,133	147,903	31,105	24,348
\$5,000 under \$10,000.....	1,785,214	1,904,261	6,474,918	2,285,087	4,439,138	438,542	462,125
\$10,000 under \$15,000.....	3,375,750	3,536,750	16,844,316	6,403,269	3,823,395	1,214,257	1,734,197
\$15,000 under \$20,000.....	384,572	1,060,636	13,170,913	6,296,594	4,003,702	2,116,445	1,951,056
\$20,000 under \$50,000.....	322,401	396,280	9,331,136	5,435,352	3,396,151	7,179,636	2,117,427
\$50,000 under \$100,000.....	43,239	44,399	3,051,586	1,272,270	1,532,137	1,103,898	1,075,120
\$100,000 under \$500,000.....	1,771	394	645,348	14,573	423,144	279,935	268,909
\$500,000 under \$1,000,000.....	357	324	163,003	15,700	164,546	77,411	74,360
\$1,000,000 or more.....	131	140	371,982	11,639	210,699	132,473	128,200
Nontaxable returns.....	2,702,425	2,397,367	2,622,434	1,364,775	1,66,812	41,139	-
INDIVIDUAL INCOME TAX RETURNS WITH PROFITABLE SOLE PROPRIETORSHIP BUSINESSES							
Taxable and nontaxable returns.....	6,719,530	7,195,075	37,299,320	26,981,206	25,690,462	6,541,703	6,298,062
Exempt returns, total.....	4,754,584	5,092,265	41,053,804	24,104,299	25,511,523	6,506,667	6,298,062
\$1 under \$1,000.....	43,348	44,357	40,313	33,141	6,652	1,324	1,293
\$1,000 under \$5,000.....	236,252	246,550	366,365	230,201	108,865	21,704	20,826
\$5,000 under \$10,000.....	1,434,479	1,536,235	5,175,644	3,216,332	1,447,349	390,066	367,769
\$10,000 under \$15,000.....	1,879,215	2,006,406	13,371,978	6,854,662	7,015,281	1,434,482	1,374,200
\$15,000 under \$20,000.....	238,823	906,367	11,263,695	6,433,146	7,743,799	1,732,532	1,675,752
\$20,000 under \$50,000.....	282,795	313,185	8,176,336	5,655,669	6,480,801	1,314,787	1,368,430
\$50,000 under \$100,000.....	33,417	38,099	3,248,302	1,391,476	1,920,573	842,703	825,677
\$100,000 under \$500,000.....	1,150	1,383	251,923	69,172	199,846	114,472	111,178
\$500,000 under \$1,000,000.....	73	90	46,728	5,794	36,693	26,822	21,932
\$1,000,000 or more.....	26	43	62,010	3,556	51,743	31,775	31,005
Nontaxable returns.....	1,964,941	2,096,810	3,754,484	2,877,927	168,339	35,036	-

1 Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

The statistics in this table for the number of businesses and for net profit (less loss) differ from those shown in other tables in this report because of different estimating techniques.

SOLE PROPRIETORSHIPS WITH NET PROFIT

Table 13.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF TOTAL DEDUCTIONS TO BUSINESS RECEIPTS AND SIZE OF BUSINESS RECEIPTS

Total deductions as a percent of business receipts	Size of business receipts								
	Total			\$1 under \$10,000			\$10,000 under \$20,000		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	7,074,465	160,069,199	27,435,631	4,107,938	15,005,687	6,007,925	1,167,299	16,608,804	4,857,987
95 percent and over.....	662,930	50,359,476	1,289,225	200,100	832,086	21,605	99,014	1,440,893	38,445
90 percent under 95 percent.....	773,258	35,352,785	2,567,607	238,701	1,046,803	78,934	125,385	1,842,537	139,080
85 percent under 90 percent.....	658,960	19,685,895	2,412,514	257,829	1,103,780	138,213	118,333	1,703,520	212,316
80 percent under 85 percent.....	564,805	11,650,291	2,016,472	262,183	1,142,288	199,398	120,415	1,746,034	304,507
75 percent under 80 percent.....	497,207	7,684,839	1,716,532	263,511	1,090,893	245,624	116,269	1,655,711	370,890
70 percent under 75 percent.....	452,025	5,909,963	1,619,805	260,546	1,091,501	300,536	108,062	1,539,916	422,542
65 percent under 70 percent.....	402,860	4,521,548	1,466,152	255,350	1,025,557	333,195	90,043	1,263,601	409,953
60 percent under 65 percent.....	355,540	3,573,896	1,337,470	240,309	948,730	355,653	74,706	1,046,937	391,593
55 percent under 60 percent.....	332,668	3,270,725	1,388,091	230,986	896,198	380,488	62,325	863,356	365,582
50 percent under 55 percent.....	306,152	2,943,555	1,398,335	221,421	837,853	397,908	49,740	689,755	327,543
Less than 50 percent.....	1,824,761	14,733,552	9,846,750	1,438,977	4,662,843	3,224,212	200,423	2,788,259	1,847,251
No percent computed.....	241,099	382,674	382,678	238,125	327,155	327,154	2,184	28,285	28,285

Total deductions as a percent of business receipts	Size of business receipts—Continued								
	\$20,000 under \$30,000			\$30,000 under \$40,000			\$40,000 or more		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total.....	535,829	13,132,632	3,295,818	325,040	11,229,417	2,548,892	938,359	104,092,659	10,725,009
95 percent and over.....	58,957	1,461,585	39,102	45,417	1,577,299	44,512	259,442	45,047,613	1,145,561
90 percent under 95 percent.....	78,956	1,943,773	146,894	62,369	2,161,947	161,795	267,847	28,357,725	2,040,904
85 percent under 90 percent.....	73,140	1,807,634	224,623	53,180	1,847,912	230,112	156,478	13,223,049	1,607,250
80 percent under 85 percent.....	70,702	1,737,139	302,081	37,434	1,284,881	221,709	74,071	5,739,949	983,777
75 percent under 80 percent.....	52,125	1,259,724	281,897	25,513	874,597	194,508	34,789	2,803,914	623,613
70 percent under 75 percent.....	41,389	1,008,059	276,205	17,805	612,326	167,805	24,223	1,658,161	452,717
65 percent under 70 percent.....	28,577	695,607	225,668	12,489	426,289	138,297	16,401	1,110,434	359,039
60 percent under 65 percent.....	19,682	478,536	178,308	8,464	288,261	107,761	12,379	811,432	303,655
55 percent under 60 percent.....	18,657	434,352	193,045	9,025	311,321	132,446	11,875	745,498	316,530
50 percent under 55 percent.....	17,022	415,746	197,494	8,985	308,433	146,593	10,984	690,768	328,792
Less than 50 percent.....	76,183	1,859,514	1,219,033	44,192	1,529,385	997,588	64,686	3,893,551	2,547,666
No percent computed.....	439	10,963	10,963	167	5,766	5,766	184	10,505	10,505

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."
 No percent was computed for businesses without total deductions.

SOLE PROPRIETORSHIPS

Table 14.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS

Industrial division	Year	Businesses with net profit				Businesses with net loss			
		Number of businesses	Receipts			Number of businesses	Receipts		
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
		1	2	3	4	5	6	7	8
ALL INDUSTRIAL DIVISIONS									
1941		1,811,911	101,869,701	n.a.	n.a.	16,711,047	8,421,107	114,847,503	n.a.
1942		1,714,116	103,091,791	n.a.	n.a.	17,707,013	8,342,572	103,493,491	n.a.
1943		1,624,328	103,861,947	n.a.	n.a.	17,833,276	8,161,397	103,493,491	n.a.
1944		1,537,666	104,486,756	n.a.	n.a.	17,841,131	8,037,407	103,493,491	n.a.
1945		1,454,711	103,398,989	n.a.	n.a.	17,841,131	8,037,407	103,493,491	n.a.
1946		1,372,259	104,348,711	10,174,139	2,913,392	17,841,131	8,037,407	103,493,491	2,222,892
1947		1,290,427	105,207,207	n.a.	n.a.	17,841,131	8,037,407	103,493,491	n.a.
1948		1,208,595	106,065,715	10,174,139	2,913,392	17,841,131	8,037,407	103,493,491	2,222,892
1949		1,126,763	106,924,223	10,174,139	2,913,392	17,841,131	8,037,407	103,493,491	2,222,892
1950		1,044,931	107,782,731	10,174,139	2,913,392	17,841,131	8,037,407	103,493,491	2,222,892
1951		963,100	108,641,239	10,174,139	2,913,392	17,841,131	8,037,407	103,493,491	2,222,892
1952		881,268	109,500,747	10,174,139	2,913,392	17,841,131	8,037,407	103,493,491	2,222,892
1953		800,436	110,359,255	10,174,139	2,913,392	17,841,131	8,037,407	103,493,491	2,222,892
AGRICULTURE, FORESTRY, AND FISHERIES									
1941		2,124,939	22,947,763	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1942		2,043,107	23,806,271	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1943		1,961,275	24,664,779	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1944		1,879,443	25,523,287	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945		1,797,611	26,381,795	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1946		1,715,779	27,240,303	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947		1,633,947	28,098,811	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1948		1,552,115	28,957,319	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1949		1,470,283	29,815,827	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1950		1,388,451	30,674,335	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1951		1,306,619	31,532,843	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1952		1,224,787	32,391,351	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1953		1,142,955	33,249,859	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
MINING									
1941		21,000	813,339	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1942		21,000	813,339	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1943		21,000	813,339	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1944		21,000	813,339	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945		21,000	813,339	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1946		21,000	813,339	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947		21,000	813,339	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1948		21,000	813,339	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1949		21,000	813,339	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1950		21,000	813,339	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1951		21,000	813,339	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1952		21,000	813,339	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1953		21,000	813,339	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
CONSUMER DURABLES									
1941		342,311	4,624,991	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1942		342,311	4,624,991	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1943		342,311	4,624,991	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1944		342,311	4,624,991	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945		342,311	4,624,991	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1946		342,311	4,624,991	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947		342,311	4,624,991	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1948		342,311	4,624,991	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1949		342,311	4,624,991	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1950		342,311	4,624,991	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1951		342,311	4,624,991	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1952		342,311	4,624,991	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1953		342,311	4,624,991	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
MANUFACTURING									
1941		187,282	6,863,690	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1942		187,282	6,863,690	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1943		187,282	6,863,690	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1944		187,282	6,863,690	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945		187,282	6,863,690	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1946		187,282	6,863,690	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947		187,282	6,863,690	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1948		187,282	6,863,690	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1949		187,282	6,863,690	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1950		187,282	6,863,690	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1951		187,282	6,863,690	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1952		187,282	6,863,690	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1953		187,282	6,863,690	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICE									
1941		262,440	3,724,134	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1942		262,440	3,724,134	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1943		262,440	3,724,134	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1944		262,440	3,724,134	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945		262,440	3,724,134	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1946		262,440	3,724,134	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947		262,440	3,724,134	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1948		262,440	3,724,134	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1949		262,440	3,724,134	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1950		262,440	3,724,134	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1951		262,440	3,724,134	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1952		262,440	3,724,134	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1953		262,440	3,724,134	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
WHOLESALE AND RETAIL TRADE									
1941		1,123,936	70,612,142	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1942		1,123,936	70,612,142	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1943		1,123,936	70,612,142	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1944		1,123,936	70,612,142	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945		1,123,936	70,612,142	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1946		1,123,936	70,612,142	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947		1,123,936	70,612,142	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1948		1,123,936	70,612,142	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1949		1,123,936	70,612,142	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1950		1,123,936	70,612,142	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1951		1,123,936	70,612,142	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1952		1,123,936	70,612,142	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1953		1,123,936	70,612,142	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Figures in thousands of dollars.

Table 14.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS—Cont.

NOTE: See PART 1 for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Partnerships with and without net profit					Partnerships with net profit				
	Number of partnerships (1)	Total receipts (Thousand dollars) (2)	Business receipts (Thousand dollars) (3)	Depreciation (Thousand dollars) (4)	Net profit (loss) (Thousand dollars) (5)	Inventory, end-of-year (1)	Amount (Thousand dollars) (6)	Number of partnerships (7)	Net profit (Thousand dollars) (8)	Depreciation (Thousand dollars) (9)
All industrial groups.....	424,276	73,274,751	71,762,372	2,267,622	8,668,106	288,471	4,776,711	701,660	64,953,794	1,294,086
Agriculture, forestry, and fisheries.....	130,420	3,894,971	3,792,403	35,041	560,518	11,521	304,213	95,820	3,898,547	245,424
Farms.....	114,653	3,894,971	3,792,403	35,041	560,518	11,521	304,213	95,820	3,898,547	245,424
Field crop farms.....	31,417	1,051,610	1,024,431	95,613	224,111	1,520	32,932	26,281	3,159,951	214,511
Fruit, tree nut, and vegetable farms.....	42,897	591,448	589,655	37,417	69,467	6,321	205,571	44,432	519,841	26,646
Livestock farms.....	14,301	311,261	308,289	17,437	32,794	1,363	21,622	4,343	1,462,684	7,523
Farms, not elsewhere classified.....	8,475	222,016	89,442	23,432	76,143	1,465	37,948	1,603	671,224	18,674
Agricultural services and hunting and trapping.....	1,627	11,354	91,138	2,130	37,157	1,476	1,628	4,540	579,588	14,361
Offices of veterinarians and animal husbandry, not elsewhere classified.....	6,462	19,434	712,354	21,602	38,795	1,476	36,348	387	1,713,185	6,945
Forestry and forestry services.....	1,636	19,434	17,849	4,401	1,628	1,476	36,348	1,007	4,426,1	2,642
Fisheries.....	1,119	935,143	894,981	79,717	2,440	479	10,134	2,747	726,735	52,742
Mining.....	10,620	601,806	524,637	53,424	241,455	3	11	6,274	437,655	31,294
Crude petroleum, natural gas, and natural gas liquids and other mining.....	3,530	373,372	368,344	24,573	321,58	3	11	2,468	312,745	20,745
Contract construction.....	604,038	6,121,122	6,044,015	138,624	624,528	14,886	26,150	50,047	5,933,869	109,412
General contractors.....	14,955	4,121,122	4,125,110	73,429	253,102	3,210	1,476	15,538	3,359,459	55,252
Special trade contractors.....	384,772	2,792,112	2,718,905	62,795	363,562	11,466	35,687	35,187	2,609,408	53,246
Plumbing, heating, and air conditioning.....	6,211	627,112	571,167	8,496	61,802	4,407	35,687	3,387	560,442	1,944
Electrical work.....	2,877	398,289	396,430	3,222	35,443	1,607	12,115	2,445	285,599	41,885
Special trade contractors, not elsewhere classified.....	29,498	1,755,274	1,743,42	47,490	201,369	1,527	40,277	24,431	1,592,125	41,482
Special trade contractors, not elsewhere classified.....	486	35,774	37,104	1,387	44,874	152	1,730	384	31,424	115
Contractors not elsewhere classified.....	1,881	89,271	87,308	2,400	7,814	210	2,389	1,323	70,922	1,411
Manufacturing.....	394,368	6,155,087	6,106,014	128,458	543,063	22,642	473,272	31,342	5,510,133	110,092
Food and kindred products.....	4,551	1,549,327	1,538,062	27,336	73,110	2,816	75,947	3,871	1,375,877	24,111
Textile mill products.....	531	239,207	236,871	3,142	3,967	55	281,141	565	215,442	553
Apparel and other fabricated textile products.....	3,436	880,610	877,414	6,308	53,165	1,150	84,816	2,791	785,564	1,196
Lumber and wood products, except furniture.....	6,450	673,411	673,411	29,610	6,707	2,427	1,177	5,376	633,215	24,594
Furniture and fixtures.....	1,743	227,601	227,601	3,133	21,625	1,343	224,14	1,582	209,207	1,825
Printing, publishing, and allied industries.....	1,516	510,544	502,164	15,729	11,775	3,871	15,493	5,297	448,533	12,179
Chemical and allied products.....	954	171,425	169,425	3,153	12,126	33	1,116	243	163,343	1,418
Leather and leather products.....	379	97,469	97,325	9,643	4,423	237	5,489	1,135	93,193	1,346
Stone, clay, and glass products.....	1,631	174,172	177,430	9,265	21,481	1,114	11,484	1,135	162,913	1,346
Primary metal industries.....	763	142,444	142,444	2,775	12,114	1,344	1,115	1,344	117,442	1,131
Fabricated metal products, except machinery and transportable equipment.....	2,415	553,475	550,471	17,175	47,52	1,436	3,128	3,401	324,278	1,431
Machinery, except electrical.....	4,127	1,549,327	1,538,062	27,336	73,110	2,816	75,947	3,871	1,375,877	24,111
Electrical, machinery, equipment, and supplies.....	394	65,112	64,842	3,142	3,967	55	281,141	565	215,442	553
Transportation equipment.....	64	15,973	15,973	4,412	1,476	96	1,177	423	14,476	1,476
Manufacturing industries, not elsewhere classified.....	4,231	474,436	474,436	7,157	4,412	1,476	1,177	423	438,077	6,413
Manufacturing industries, not elsewhere classified.....	42	253	251	25	1	1	1	1	244	244
Transportation, communication, electric, gas, and sanitary services.....	16,640	1,117,189	1,121,796	67,257	14,411	1,430	3,128	12,945	930,072	18,111
Transportation.....	14,490	1,019,149	1,006,196	64,520	12,945	1,119	3,128	11,289	859,721	18,111
Water freight transportation and warehousing, terminals, and related services.....	19,012	736,339	725,089	42,015	93,744	665	1,772	3,684	625,442	4,476
Air freight transportation.....	3,408	292,855	281,018	11,435	36,201	474	1,406	4,516	224,170	4,110
Communication, electric, gas, and sanitary services.....	2,150	118,001	115,680	2,570	22,686	201	1,406	1,745	102,109	1,406
Wholesale and retail trade.....	256,601	35,874,352	35,470,148	364,863	4,157,013	203,254	3,128	207,477	32,451,085	314,163
Wholesale trade.....	45,942	12,495,241	12,245,864	13,633	611,426	2,411	941,476	4,413	11,337,194	1,406
Retail trade.....	210,659	23,379,111	23,224,284	328,230	3,545,587	199,843	1,187	203,064	21,113,891	300,757
Motor vehicles and automotive equipment.....	6,600	1,000,000	999,200	8,642	11,423	1,416	1,137	1,500	153,294	1,416
Trucks and automobiles.....	1,410	493,413	487,114	2,999	4,423	1,416	1,137	1,500	460,499	1,416
Trucks and related products.....	3,400	506,587	512,086	5,643	11,423	1,416	1,137	1,500	460,499	1,416
Farm products—raw materials.....	3,974	4,414,000	4,414,000	20,413	50,423	1,416	1,137	1,500	4,414,000	1,416
Electrical, gas, and communication equipment.....	1,111	107,651	107,651	1,425	17,425	1,416	1,137	1,500	1,414,000	1,416
Hardware, equipment, and building equipment and supplies.....	951	2,004,544	2,004,544	1,425	17,425	1,416	1,137	1,500	1,414,000	1,416
Machinery, equipment, and supplies.....	3,462	4,414,000	4,414,000	20,413	50,423	1,416	1,137	1,500	4,414,000	1,416
Alcoholic beverages.....	1,179	274,335	274,335	1,425	17,425	1,416	1,137	1,500	274,335	1,416
Lumber and construction materials.....	1,734	494,343	494,343	1,425	17,425	1,416	1,137	1,500	494,343	1,416
Wholesale trade, not elsewhere classified.....	1,676	1,414,000	1,414,000	1,425	17,425	1,416	1,137	1,500	1,414,000	1,416
Wholesale trade, not elsewhere classified.....	2,150	157,661	157,661	1,425	17,425	1,416	1,137	1,500	157,661	1,416

Footnotes at end of table.

Table 5.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Partnerships with and without net profit					Partnerships with net profit								
	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year Number of partner-ships	Amount (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year Number of partner-ships	Amount (Thousand dollars)
Wholesale and retail trade--Continued														
Retail trade.....	211,819	23,371,493	23,028,734	272,457	1,534,831	174,096	2,013,285	171,225	21,168,642	20,915,916	234,668	1,665,714	144,940	2,284,722
Building materials, hardware, and farm equipment.....	13,920	2,243,123	2,206,083	25,284	135,336	13,029	1,954,892	12,930	2,030,450	1,994,892	26,227	151,543	10,684	405,690
Building materials dealers.....	4,535	596,483	593,383	3,901	45,412	3,095	146,012	3,423	882,886	870,226	12,232	74,295	4,209	129,596
Hardware stores.....	2,876	456,445	456,932	3,120	34,791	2,479	130,223	3,510	410,000	401,668	4,386	36,327	3,965	113,002
Farm equipment dealers.....	4,089	393,742	393,742	2,263	35,176	3,453	185,725	3,564	737,574	722,656	5,059	39,321	2,910	163,092
General merchandise stores.....	12,098	1,243,747	1,227,028	20,566	78,942	10,554	231,352	9,557	1,107,752	1,091,678	15,538	97,030	8,521	212,693
Food stores.....	33,421	5,021,432	4,995,530	43,304	244,424	23,533	281,773	28,472	4,629,983	4,606,478	43,546	257,730	24,851	236,553
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	29,078	4,777,939	4,753,875	42,878	220,909	23,307	296,504	23,079	4,411,808	4,390,026	38,687	232,259	22,155	228,353
Retail bakeries.....	2,219	134,963	133,711	3,796	13,983	1,787	4,049	1,960	116,370	116,139	3,353	34,969	1,526	3,662
Other food stores.....	1,954	108,880	107,944	1,930	1,932	1,331	5,231	1,533	101,205	100,313	1,506	10,502	1,170	4,597
Automotive dealers and gasoline service stations.....	9,092	9,167,225	9,096,326	37,718	287,285	34,136	502,645	33,091	5,560,019	5,498,636	33,325	310,138	28,359	442,524
Automobile and truck dealers.....	9,686	3,269,567	3,202,350	12,297	155,526	7,403	314,769	7,503	2,942,307	2,939,624	10,953	106,607	6,047	278,364
Gasoline service stations.....	26,723	2,740,538	2,408,049	14,425	134,759	22,680	92,214	22,102	2,179,244	2,163,601	17,138	162,957	13,154	80,953
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	4,673	496,820	488,947	6,177	37,515	4,126	95,682	3,484	442,268	435,571	5,172	40,514	3,158	82,607
Apparel and accessory stores.....	13,330	1,293,298	1,270,411	12,742	106,403	11,929	321,774	10,400	1,165,142	1,144,239	11,128	117,859	9,763	280,511
Furniture, home furnishings, and equipment stores.....	13,686	1,378,691	1,351,911	16,510	118,510	11,534	234,234	11,236	1,260,230	1,244,760	14,856	128,006	9,707	208,576
Eating and drinking places.....	44,105	2,406,048	2,373,446	6,862	32,588	32,588	185,645	35,522	2,129,756	2,101,065	54,002	272,915	26,909	43,992
Fragrance and proprietary stores.....	7,815	1,074,367	1,066,997	12,055	107,115	4,928	185,645	6,706	1,005,281	998,262	11,242	111,382	6,190	168,926
Liquor stores.....	4,901	634,216	634,229	5,508	48,989	4,569	74,047	4,433	611,454	607,989	5,032	50,434	4,154	69,492
Jewelry stores.....	2,725	242,806	205,372	1,942	24,986	2,406	70,323	2,419	190,058	183,774	1,751	27,621	2,185	60,726
Sporting goods stores.....	2,102	116,653	114,589	1,464	10,108	1,901	33,554	1,584	101,504	99,450	1,144	11,455	1,405	26,922
Fuel and ice dealers.....	2,742	259,351	254,630	4,422	24,466	1,574	9,056	2,264	238,689	234,106	5,443	26,271	1,340	7,563
Antique stores and secondhand stores.....	2,267	137,327	137,142	1,112	10,126	1,827	17,373	1,692	63,733	59,448	855	4,201	1,134	14,517
News dealers and cigar stores.....	667	137,653	137,653	314	4,439	447	1,998	574	43,661	43,396	296	11,703	422	1,949
Florists.....	2,913	135,079	132,679	3,210	10,621	1,820	4,901	1,782	96,509	95,287	2,650	13,393	1,283	3,636
Retail stores, not elsewhere classified.....	12,257	1,050,216	1,037,564	13,944	69,424	9,838	121,583	4,103	912,511	907,669	11,472	78,362	7,563	96,941
Retail trade not allocable.....	891	221,591	221,591	296	1,781	519	1,976	506	15,870	15,787	161	2,501	270	1,471
Wholesale and retail trade not allocable.....	1,284	137,029	136,325	1,493	10,258	842	15,812	949	128,244	127,976	1,380	10,599	709	14,605
Finance, insurance, and real estate.....	233,516	6,121,302	5,468,656	741,931	931,617	1,064	51,401	155,366	4,897,428	4,354,571	394,992	1,460,273	585	32,005
Banks and trust companies; and insurance, holding, and other investment companies.....	18,458	268,603	138,830	5,123	105,992	(1)	(1)	13,393	247,661	129,335	2,796	146,518	(1)	(1)
Credit agencies other than banks.....	4,656	135,630	99,489	1,025	33,114	(1)	(1)	3,939	127,357	92,604	892	40,236	(1)	(1)
Security and commodity brokers, dealers, exchanges, and services.....	4,859	1,438,036	1,204,727	15,545	204,119	(1)	(1)	4,012	1,237,061	1,089,763	14,295	265,979	(1)	(1)
Other finance.....	17,474	37,102	1,777	1,069	10,023	(1)	(1)	9,503	34,929	1,488	577	26,409	(1)	(1)
Insurance agents, brokers, and service.....	12,474	47,711	637,851	8,098	200,790	(1)	(1)	11,452	618,345	608,931	7,654	202,890	(1)	(1)
Real estate.....	175,605	3,574,720	3,385,982	711,071	372,599	950	42,022	113,067	2,572,075	2,431,850	368,778	778,219	451	22,626
Real estate operators (except developers) and lessors of buildings.....	150,650	2,813,977	2,716,542	685,204	180,603	330	2,927	94,753	1,962,337	1,891,381	351,654	530,607	(1)	(1)
Lessors of real property other than buildings.....	6,008	41,063	35,156	5,123	16,020	49	2,959	4,387	34,976	30,025	3,727	19,529	(1)	(1)
Agents, broker, and managers.....	1,013	263,543	245,008	8,829	6,526	(1)	(1)	4,781	240,961	223,617	6,331	74,288	(1)	(1)
Combinations of real estate, insurance, loans, and law offices.....	2,083	101,635	97,163	1,876	33,685	(1)	(1)	1,882	98,191	93,723	1,771	34,227	(1)	(1)
Other real estate.....	10,851	354,402	291,753	10,039	72,745	367	27,470	7,664	235,910	193,104	5,295	119,458	(1)	12,285
Services.....	171,994	11,267,666	11,106,307	422,310	3,709,982	33,034	126,541	138,845	10,355,353	10,214,348	292,974	3,853,713	27,032	108,660
Hotels, rooming houses, camps, and other lodging places.....	13,529	708,412	682,103	99,563	23,029	1,790	4,815	9,559	475,772	459,235	50,898	37,585	1,219	3,316
Hotels, tourist courts, and motels.....	9,491	595,540	574,728	79,756	22,664	1,350	4,004	6,146	598,568	586,537	41,068	37,585	911	2,862
Hotels.....	3,176	299,537	290,573	27,662	4,567	868	2,677	2,125	192,189	188,068	13,058	20,666	613	1,784
Tourist courts and motels.....	6,315	296,183	284,155	51,895	18,097	482	1,327	4,021	266,379	198,449	28,590	36,919	238	1,078
Lodging places, except hotels, tourist courts, and motels.....	5,838	112,872	107,575	20,805	5,365	460	811	3,421	77,404	72,718	16,157	308	159	492
Personal services.....	36,707	1,201,434	1,168,056	71,549	222,856	7,986	20,885	29,766	1,093,187	1,081,053	23,361	246,807	9,815	19,726
Laundries, laundry services, cleaning and dyeing plants.....	14,308	570,543	563,156	46,821	64,043	1,983	3,654	10,601	492,447	486,171	30,432	78,483	1,531	3,254
Photographic studios, including commercial photography.....	1,298	67,522	67,234	1,974	13,885	580	1,827	1,102	65,578	65,352	1,756	14,591	506	1,755
Beauty and barber shops.....	15,311	261,713	259,837	6,947	77,066	2,601	1,940	13,513	241,558	239,759	6,103	78,996	2,225	1,788
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	915	18,424	18,338	344	5,153	500	1,326	793	17,356	17,271	308	5,218	451	1,292
Funeral service and crematories.....	3,006	282,864	259,188	15,005	62,773	2,174	11,942	2,769	252,978	252,978	14,400	63,456	2,003	11,453
Personal services, not elsewhere classified.....	1,184	20,428	20,303	438	5,956	148	225	988	19,627	19,522	372	1,093	99	184

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 15. — NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP — Continued

Industrial group	Partnerships with and without net profit						Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year Number of partner- ships (6)	Amount (Thousand dollars)	Number of partner- ships (8)	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year Number of partner- ships (13)	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services — continued														
Business services.....	17,177	774,990	755,559	41,613	166,499	1,994	9,312	12,612	707,856	689,055	30,501	178,408	1,541	5,964
Advertising.....	1,432	123,426	121,916	1,491	18,476	1,176	1,252	1,118	116,659	115,172	1,400	15,051	(1)	(1)
Services to dwellings and other buildings.....	1,306	59,873	56,244	1,036	13,030	2,141	1,175	1,365	54,751	54,135	946	13,444	231	172
Miscellaneous business services.....	13,413	594,611	577,301	31,086	148,995	1,555	7,875	7,899	556,436	519,748	28,155	149,913	1,152	5,841
Automobile and other repair services.....	24,712	1,171,131	1,115,126	43,409	187,432	16,538	70,213	24,102	1,038,898	1,026,647	32,723	198,040	14,891	61,472
Automobile parking, repair, and services.....	12,343	894,033	870,520	35,821	132,304	10,347	47,668	16,030	774,977	773,980	2,375	139,885	8,447	41,874
Automobile parking.....	1,131	38,033	33,301	2,108	7,186	154	128	974	32,548	28,071	2,034	8,009	124	103
Automobile repair shops.....	16,124	753,438	749,114	13,595	116,131	9,899	46,404	13,610	681,080	677,051	11,777	120,774	8,665	46,069
Automobile services except repair, including automobile rental without drivers.....	2,109	32,762	28,053	1,918	8,987	294	1,136	1,446	71,049	68,858	12,564	11,102	218	1,107
Repair services, except automobile.....	10,375	287,318	285,706	7,968	55,148	6,111	22,565	8,072	254,221	252,667	6,343	58,155	4,944	19,795
Motion picture production, distribution, and related services.....	2,640	259,465	245,613	32,614	17,857	465	430	1,375	182,425	180,090	18,694	26,998	358	413
Motion picture theaters.....	414	132,836	124,043	27,108	4,106	(1)	(1)	254	81,739	79,318	14,129	11,820	(1)	(1)
Amusement and recreation services, except motion pictures.....	1,631	126,429	116,570	5,911	13,751	38	221	1,121	110,686	100,772	4,570	15,178	331	144
Bowling alleys and billiard and pool parlors.....	11,764	453,470	441,565	46,413	26,896	2,673	8,021	6,871	318,915	310,136	24,565	53,886	1,769	5,508
Amusement and recreation services, except motion pictures, bowling alleys, and billiard and pool parlors.....	1,969	120,113	116,591	20,169	4,209	1,132	1,801	1,292	68,835	66,973	9,029	9,027	754	1,422
Medical services.....	9,800	333,357	324,914	26,250	22,687	1,541	6,220	5,579	290,080	243,183	15,536	44,859	1,015	4,282
Offices of physicians and surgeons.....	14,431	2,368,430	2,357,922	35,605	1,188,131	1,069	4,212	18,453	2,289,749	2,279,908	32,646	1,197,484	965	4,017
Offices of dentists and dental surgeons.....	11,243	1,416,773	1,412,563	17,522	854,439	(1)	(1)	10,963	1,403,503	1,399,319	17,228	857,616	(1)	(1)
Medical and dental laboratories.....	1,236	85,652	85,403	1,774	35,245	(1)	(1)	1,137	82,463	82,316	1,676	39,314	(1)	(1)
Other medical and health services.....	1,178	82,120	81,713	1,196	25,317	342	949	928	76,967	76,591	1,043	26,440	318	926
Educational services.....	1,154	783,885	778,143	15,113	268,580	635	2,743	5,395	726,816	721,662	12,699	274,114	555	2,571
Legal services.....	1,448	31,008	30,532	1,406	5,197	(1)	(1)	1,034	27,971	27,530	1,125	5,943	(1)	(1)
Engineering and architectural services.....	22,823	2,484,186	2,458,563	28,725	1,311,422	(1)	(1)	21,778	2,460,878	2,435,420	28,230	1,365,373	(1)	(1)
Accounting, auditing, and bookkeeping services.....	5,682	804,307	788,915	8,391	164,890	(1)	(1)	7,696	758,293	743,048	7,653	170,511	(1)	(1)
Other services.....	1,020	47,887	47,691	568	15,215	(1)	(1)	916	45,502	45,316	494	15,519	(1)	(1)
Nature of business not allocable.....	1,174	10,005	9,802	71	1,771	-	-	811	9,294	9,107	40	6,493	-	-

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries							Mining	Contract construction			
		Total	Farms					Other agriculture, forestry, and fisheries		Total	General contractors	Special trade contractors	Contractors not allocable
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Farms, not elsewhere classified						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
NUMBER OF PARTNERSHIPS AND PARTNERS													
Partnerships with and without net profit:													
Number of partnerships.....	924,276	130,420	119,653	31,497	11,848	62,007	14,301	10,767	14,150	60,408	13,555	38,972	1,891
Number of partners.....	2,762,698	315,678	288,403	81,279	31,120	141,455	34,549	27,275	97,611	135,432	46,165	85,144	4,123
Partnerships with net profit:													
Number of partnerships.....	701,660	95,820	88,281	26,262	8,238	44,432	3,343	7,539	8,747	50,047	15,537	33,187	1,323
Number of partners.....	2,010,196	232,943	213,592	68,414	21,509	101,043	22,626	19,351	61,859	110,876	36,053	71,964	2,859
(Thousand dollars)													
PARTNERSHIPS WITH AND WITHOUT NET PROFIT													
Total receipts.....	73,274,451	4,800,591	3,889,756	1,051,610	599,548	1,919,329	319,269	910,835	935,143	6,971,722	4,181,299	2,702,132	88,291
Business receipts.....	71,762,372	4,689,503	3,792,963	1,024,431	589,655	1,870,597	308,280	896,540	893,581	6,894,915	4,125,910	2,681,697	87,308
Income from other partnerships, etc....	61,382	3,639	3,353	1,126	434	1,586	207	286	1,130	3,105	2,166	929	10
Nonqualifying dividends.....	8,085	831	566	204	83	275	(1)	265	19	88	72	16	-
Interest.....	460,542	12,375	11,629	3,984	1,417	5,332	896	746	2,883	7,889	6,371	1,498	20
Rents.....	262,681	26,823	25,021	8,321	4,098	11,162	1,440	1,902	5,024	25,184	17,389	7,386	409
Royalties.....	52,906	8,484	8,201	2,408	55	5,671	67	283	5,860	472	425	47	-
Net farm profit.....	15,719	5,047	3,241	230	57	205	2,649	1,806	42	1,189	1,034	147	(1)
Net gain, sales other than capital assets.....	95,905	13,428	13,129	1,718	940	7,713	2,758	299	5,340	4,519	3,181	1,334	(1)
Other income.....	554,859	40,461	31,653	9,088	2,809	16,788	2,968	8,808	21,264	34,361	24,771	9,078	532
Total deductions.....	64,606,285	4,234,073	3,404,474	827,499	529,581	1,760,834	286,560	829,599	944,640	6,347,194	3,928,127	2,338,590	80,477
Cost of goods sold.....	43,076,617	2,899,338	2,250,446	469,748	347,656	1,245,486	187,556	648,892	484,560	5,280,665	3,403,634	1,815,849	61,182
Salaries and wages.....	5,786,401	59,559	32,354	7,463	8,448	6,049	10,394	27,205	28,536	126,653	56,164	66,895	3,594
Payments to partners.....	1,162,051	40,361	29,497	7,870	3,988	13,107	4,532	10,864	13,280	103,499	38,421	62,302	2,276
Rent.....	1,409,493	128,401	120,417	46,319	23,262	44,139	6,697	7,984	9,077	35,598	20,451	14,780	367
Interest.....	1,286,346	108,152	101,494	30,695	13,581	51,164	6,054	6,658	14,810	40,730	25,035	15,101	594
Taxes.....	1,650,672	127,897	118,032	35,032	19,210	55,109	8,681	9,865	26,568	106,111	49,746	54,838	1,527
Casualty losses.....	12,029	1,306	1,114	108	536	142	328	192	344	448	126	298	24
Bad debts.....	163,494	2,377	1,360	794	80	330	156	1,017	886	7,973	2,158	5,698	117
Repairs.....	699,320	168,334	153,597	59,330	20,474	64,289	9,504	14,737	20,246	60,581	34,061	25,626	894
Depreciation.....	2,267,622	324,041	294,348	95,413	37,497	144,201	17,237	29,693	78,717	138,624	73,429	62,795	2,400
Amortization.....	35,907	296	192	131	(1)	24	32	104	481	708	651	57	-
Depletion.....	119,051	1,632	1,587	366	(1)	1,102	110	45	89,279	655	509	146	-
Retirement plans, etc.....	33,458	198	109	-	82	27	-	89	483	3,583	1,620	1,812	156
Net loss from other partnerships, etc..	20,342	1,023	745	73	106	530	36	278	998	6,059	5,924	135	-
Net farm loss.....	18,393	2,234	1,861	-	34	1,487	340	373	1,192	972	270	697	(1)
Net loss, sales other than capital assets.....	37,741	3,949	3,423	299	166	5,293	165	26	1,942	1,824	328	1,496	-
Other deductions.....	6,627,332	364,975	293,398	73,858	54,447	130,355	34,738	71,577	173,241	432,906	215,100	210,065	7,341
Gross profit (less loss).....	28,685,755	1,790,165	1,542,517	554,683	241,999	625,111	120,724	247,648	409,021	1,614,250	722,276	865,843	26,126
Net profit (less loss).....	8,668,166	566,518	485,282	224,111	69,967	158,495	32,703	81,236	29,497	624,528	253,172	363,542	7,814
PARTNERSHIPS WITH NET PROFIT													
Total receipts.....	64,953,784	3,898,547	3,159,881	920,445	519,831	1,462,649	256,956	738,666	726,403	5,933,869	3,393,489	2,469,458	70,922
Business receipts.....	63,674,634	3,808,028	3,081,907	896,197	511,786	1,425,533	248,391	726,121	697,644	5,872,427	3,349,928	2,451,820	70,679
Income from other partnerships, etc....	57,725	2,727	2,528	743	334	1,210	141	199	879	2,490	1,580	910	-
Nonqualifying dividends.....	5,886	657	484	191	70	220	(1)	173	11	88	72	16	-
Interest.....	387,333	10,508	9,855	3,732	1,222	4,224	677	653	1,791	6,576	5,142	1,414	20
Rents.....	218,262	21,362	20,046	7,182	3,240	9,588	1,036	1,316	4,101	20,205	13,294	6,726	185
Royalties.....	43,745	6,765	6,482	2,237	(1)	4,180	61	283	4,112	469	423	46	-
Net farm profit.....	14,175	4,966	3,174	328	57	140	2,649	1,792	19	1,119	1,006	105	(1)
Net gain, sales other than capital assets.....	86,785	11,642	11,404	1,593	903	6,216	2,692	238	4,420	3,717	2,510	1,203	(1)
Other income.....	465,239	31,892	24,001	8,242	2,115	12,338	1,306	7,891	13,426	26,778	19,534	7,218	26
Total deductions.....	64,945,885	3,132,668	2,495,729	672,843	413,525	1,208,271	201,090	636,939	608,752	5,199,927	3,063,809	2,075,139	60,979
Cost of goods sold.....	37,839,310	2,178,024	1,676,298	382,387	282,981	867,503	143,427	501,726	336,735	4,378,949	2,698,048	1,631,467	49,434
Salaries and wages.....	5,314,229	42,192	19,645	5,655	6,995	2,432	4,963	22,547	19,475	104,967	42,335	60,592	2,040
Payments to partners.....	847,974	24,609	16,993	4,539	2,770	6,606	3,078	7,616	7,494	66,308	26,066	38,823	1,419
Rent.....	1,181,185	99,600	93,055	39,564	19,138	30,802	3,551	6,545	4,126	23,827	11,214	12,285	328
Interest.....	701,491	64,198	59,847	22,054	6,898	28,335	2,560	4,351	5,635	28,841	16,656	11,927	258
Taxes.....	1,305,805	96,823	89,274	29,817	14,227	39,583	5,647	7,549	19,780	87,441	37,308	43,473	1,160
Casualty losses.....	5,328	578	518	39	338	60	81	60	283	328	62	260	(1)
Bad debts.....	103,895	1,471	758	332	67	209	150	713	612	5,717	1,366	4,287	61
Repairs.....	531,956	125,602	114,346	47,923	16,412	44,228	5,783	11,276	15,040	44,453	22,278	21,799	376
Depreciation.....	1,564,086	235,822	213,811	70,463	26,604	97,523	10,221	22,011	52,092	109,912	55,255	53,246	1,411
Amortization.....	24,263	199	153	131	-	22	-	46	261	529	532	57	-
Depletion.....	84,510	1,190	1,154	322	(1)	760	64	36	64,917	521	377	144	-
Retirement plans, etc.....	31,229	181	92	-	72	20	-	89	377	3,129	1,169	1,804	156
Net loss from other partnerships, etc..	7,862	742	521	(1)	76	436	-	221	432	1,632	1,009	129	-
Net farm loss.....	8,443	1,287	1,019	-	(1)	781	230	268	407	471	265	206	-
Net loss, sales other than capital assets.....	8,274	3,247	3,231	224	73	2,799	135	16	341	369	181	184	-
Other deductions.....	5,386,045	256,903	205,014	60,384	37,258	86,172	21,200	51,889	80,745	341,967	143,181	188,456	4,330
Gross profit.....	25,835,324	1,630,004	1,405,609	513,810	228,805	558,030	104,964	224,395	360,909	1,493,478	651,880	820,353	21,245
Net profit.....	10,007,899	765,879	664,152	247,602	106,306	254,378	55,866	101,727	117,651	733,942	324,680	394,314	9,943

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Manufacturing							Transportation, communication, electric, gas, and sanitary services				
	Total	Food and kindred products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electric	Other manufacturing	Total	Transportation			Communication, electric, gas, and sanitary services
									Total	Motor freight transportation and warehouse, terminal, and related services	Other transportation	
NUMBER OF PARTNERSHIPS AND PARTNERS	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Partnerships with and without net profit:												
Number of partnerships.....	24, 999	4, 553	3, 436	6, 650	6, 196	4, 120	14, 399	16, 640	14, 436	10, 812	3, 678	2, 150
Number of partners.....	69, 044	11, 312	8, 442	17, 950	17, 579	11, 480	36, 463	32, 371	32, 343	23, 689	9, 154	5, 528
Partnerships with net profit:												
Number of partnerships.....	31, 342	3, 271	2, 741	5, 376	5, 297	3, 303	16, 744	12, 645	11, 200	8, 684	2, 516	1, 745
Number of partners.....	107, 840	1, 432	6, 663	12, 459	12, 623	8, 479	27, 612	24, 556	25, 423	19, 154	6, 269	4, 233
(Thousand dollars)												
PARTNERSHIPS WITH AND WITHOUT NET PROFIT												
Total receipts.....	6, 155, 987	1, 549, 327	880, 610	773, 869	510, 544	437, 846	2, 003, 791	1, 137, 184	1, 319, 192	736, 333	222, 955	118, 001
Business receipts.....	6, 109, 915	1, 532, 062	877, 414	765, 111	506, 161	432, 476	1, 987, 682	1, 121, 786	1, 306, 106	725, 088	221, 018	115, 680
Income from other partnerships, etc.....	1, 283	29	29	853	165	174	174	243	155	155	88	88
Nonqualifying dividends.....	521	72	(1)	405	(1)	(1)	20	12	12	12	-	-
Interest.....	5, 581	420	594	600	426	1, 563	1, 008	1, 000	421	777	164	86
Rents.....	14, 501	2, 093	767	1, 226	2, 438	1, 246	5, 831	2, 316	3, 477	3, 105	472	339
Royalties.....	1, 282	508	13	346	105	65	245	-	-	-	-	-
Net farm profits.....	909	251	-	427	-	116	19	431	205	172	27	226
Net gain, value other than capital.....	1, 040	479	38	259	194	65	614	2, 671	1, 973	1, 013	266	636
Other income.....	23, 156	6, 085	1, 771	4, 642	1, 209	1, 557	7, 412	6, 333	6, 333	5, 425	638	886
Total deductions.....	5, 612, 124	1, 459, 217	827, 445	712, 762	439, 569	365, 612	1, 770, 213	974, 012	1, 102, 003	602, 544	246, 174	95, 315
Cost of goods sold.....	4, 462, 966	1, 246, 033	637, 250	548, 773	308, 957	271, 637	1, 461, 146	614, 013	661, 233	327, 632	122, 198	49, 123
Salaries and wages.....	125, 635	25, 066	13, 564	13, 161	13, 009	11, 330	44, 145	22, 319	17, 831	12, 892	4, 433	4, 487
Payments to partners.....	103, 478	16, 377	12, 090	8, 438	18, 805	11, 077	37, 041	22, 778	19, 663	15, 436	4, 127	3, 115
Rents.....	63, 770	4, 472	13, 004	3, 373	8, 815	4, 234	18, 126	22, 382	21, 102	16, 735	4, 367	1, 880
Interest.....	23, 542	6, 034	3, 320	5, 801	3, 016	2, 485	7, 242	10, 459	6, 240	5, 453	1, 737	1, 219
Taxes.....	114, 244	12, 042	14, 680	15, 824	10, 452	8, 211	42, 019	39, 346	39, 213	36, 800	4, 713	4, 132
Casualty losses.....	663	11	(1)	142	42	66	236	248	226	139	27	22
Bad debts.....	11, 154	1, 510	1, 092	1, 105	1, 657	208	4, 462	2, 775	2, 133	1, 361	568	642
Repairs.....	47, 215	11, 295	2, 615	14, 663	3, 331	2, 222	12, 333	37, 304	34, 620	24, 556	6, 364	3, 181
Depreciation.....	143, 478	29, 376	6, 398	29, 610	15, 729	12, 345	37, 125	67, 227	67, 450	48, 415	11, 335	8, 437
Amortization.....	2, 039	89	29	1, 082	277	152	370	654	121	16	16	503
Depletion.....	6, 001	-	-	6, 449	(1)	(1)	445	31	31	16	16	-
Retirement plans, etc.....	3, 284	800	332	158	361	294	1, 213	799	799	661	219	(1)
Net loss from other partnerships, etc.....	693	46	(1)	39	12	142	306	77	77	77	-	-
Net farm losses.....	744	347	-	255	19	50	22	427	427	402	85	-
Net loss, value other than capital.....	1, 057	485	27	125	97	101	222	429	356	263	101	73
Other deductions.....	11, 171	107, 189	63, 121	63, 964	54, 819	39, 198	132, 264	144, 422	126, 490	100, 283	26, 207	18, 432
Gross profit (less loss).....	1, 644, 144	292, 109	194, 164	216, 338	197, 212	160, 219	187, 486	902, 173	436, 276	337, 456	98, 220	66, 477
Net profit (less loss).....	543, 063	79, 110	53, 165	60, 907	71, 075	72, 228	206, 199	143, 171	120, 485	83, 794	36, 771	22, 686
PARTNERSHIPS WITH NET PROFIT												
Total receipts.....	5, 910, 133	1, 474, 877	792, 479	633, 215	442, 502	409, 299	1, 841, 771	950, 772	1, 142, 664	625, 494	223, 141	102, 108
Business receipts.....	5, 470, 868	1, 366, 663	745, 549	627, 856	445, 794	404, 137	1, 831, 362	938, 121	1, 132, 297	615, 353	222, 144	100, 624
Income from other partnerships, etc.....	1, 041	29	29	853	165	174	174	243	155	155	88	88
Nonqualifying dividends.....	127	72	(1)	405	(1)	(1)	20	11	11	11	-	-
Interest.....	5, 149	420	588	600	426	1, 563	1, 008	1, 000	421	777	164	86
Rents.....	11, 164	2, 042	767	1, 226	2, 438	1, 246	5, 831	2, 316	3, 477	3, 105	472	339
Royalties.....	271	487	(1)	34	103	14	245	-	-	-	-	-
Net farm profits.....	594	251	-	427	-	116	19	431	205	172	27	226
Net gain, value other than capital.....	1, 417	122	37	166	151	656	21	2, 397	1, 580	1, 022	266	636
Other income.....	15, 664	6, 085	1, 771	4, 642	1, 160	1, 557	7, 412	6, 333	6, 333	5, 425	638	886
Total deductions.....	4, 920, 642	1, 246, 964	645, 223	564, 647	372, 223	334, 216	1, 620, 257	912, 420	1, 015, 963	592, 492	246, 010	95, 442
Cost of goods sold.....	3, 658, 320	1, 046, 031	618, 221	534, 047	264, 723	231, 631	1, 206, 200	603, 792	661, 233	327, 632	122, 198	49, 123
Salaries and wages.....	112, 177	22, 400	12, 725	11, 527	11, 956	9, 379	31, 214	16, 610	12, 408	8, 492	3, 421	4, 208
Payments to partners.....	10, 540	13, 620	4, 624	6, 278	13, 337	6, 811	25, 156	14, 255	11, 072	7, 430	3, 444	2, 601
Rents.....	54, 742	5, 166	11, 111	3, 341	8, 276	4, 972	18, 168	22, 382	21, 102	16, 735	4, 367	1, 880
Interest.....	24, 166	6, 032	3, 012	5, 821	3, 016	2, 485	7, 242	10, 459	6, 240	5, 453	1, 737	1, 219
Taxes.....	104, 244	12, 042	14, 680	15, 824	10, 452	8, 211	42, 019	39, 346	39, 213	36, 800	4, 713	4, 132
Casualty losses.....	242	11	(1)	142	42	66	236	248	226	139	27	22
Bad debts.....	1, 154	1, 510	1, 092	1, 105	1, 657	208	4, 462	2, 775	2, 133	1, 361	568	642
Repairs.....	47, 215	11, 295	2, 615	14, 663	3, 331	2, 222	12, 333	37, 304	34, 620	24, 556	6, 364	3, 181
Depreciation.....	110, 092	29, 376	6, 398	29, 610	15, 729	12, 345	37, 125	67, 227	67, 450	48, 415	11, 335	8, 437
Amortization.....	1, 031	89	29	1, 082	277	152	370	654	121	16	16	503
Depletion.....	6, 013	-	-	6, 449	(1)	(1)	445	31	31	16	16	-
Retirement plans, etc.....	3, 284	800	301	146	361	294	1, 213	799	799	661	219	(1)
Net loss from other partnerships, etc.....	429	46	(1)	37	12	142	306	77	77	77	-	-
Net farm losses.....	744	347	-	255	19	50	22	427	427	402	85	-
Net loss, value other than capital.....	1, 057	485	27	125	97	101	222	429	356	263	101	73
Other deductions.....	466, 173	64, 000	37, 300	41, 310	47, 111	34, 222	106, 901	117, 154	102, 422	83, 794	26, 207	18, 432
Gross profit.....	1, 341, 163	226, 138	176, 248	182, 291	181, 715	160, 219	187, 486	902, 173	436, 276	337, 456	98, 220	66, 477
Net profit.....	543, 063	79, 110	53, 165	60, 907	71, 075	72, 228	206, 199	143, 171	120, 485	83, 794	36, 771	22, 686

ACTIVE PARTNERSHIPS

Table 16. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES — Continued

Item	Wholesale and retail trade										
	Total	Wholesale trade				Total	Retail trade				General merchandise stores
		Total	Groceries and related products	Farm products--raw materials	Other wholesale trade		Building materials, hardware, and farm equipment				
							Total	Building materials dealers	Hardware stores	Farm equipment dealers	
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
NUMBER OF PARTNERSHIPS AND PARTNERS											
Partnerships with and without net profit:											
Number of partnerships.....	256,601	43,498	7,689	3,574	32,235	211,819	15,500	6,535	4,876	4,089	12,095
Number of partners.....	609,880	135,227	26,566	9,066	99,595	471,838	35,351	15,329	10,999	9,023	27,650
Partnerships with net profit:											
Number of partnerships.....	207,737	35,163	6,600	2,636	25,927	171,625	12,403	5,229	3,810	3,364	9,557
Number of partners.....	498,363	114,278	24,096	6,744	83,438	382,043	28,496	12,319	8,691	7,486	21,876
(Thousand dollars)											
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Total receipts.....	35,874,352	12,365,831	3,255,318	2,212,286	6,898,227	23,371,493	2,243,123	976,883	456,445	809,795	1,248,647
Business receipts.....	35,470,908	12,245,849	3,234,096	2,198,148	6,813,605	23,088,734	2,204,083	963,354	446,932	793,797	1,227,028
Income from other partnerships, etc.....	8,907	2,481	172	281	2,028	6,426	218	153	(1)	62	767
Nonqualifying dividends.....	1,485	56	(1)	16	33	1,429	51	39	10	(1)	54
Interest.....	36,212	7,775	1,000	1,399	5,376	28,323	4,349	2,011	688	1,650	1,717
Rents.....	93,999	23,954	5,925	1,129	16,900	69,895	7,832	3,853	3,067	912	6,251
Royalties.....	5,350	843	33	185	625	4,507	99	13	60	26	1,950
Net farm profit.....	5,318	1,248	318	303	627	4,068	1,667	59	94	1,514	1,063
Net gain, sales other than capital assets.....	10,075	1,886	537	170	1,179	8,185	1,228	150	895	183	272
Other income.....	242,098	81,739	13,230	10,655	57,354	159,926	23,596	7,251	4,696	11,649	9,545
Total deductions.....	33,717,339	11,753,907	3,138,568	2,174,623	6,440,716	21,836,662	2,107,584	911,471	421,494	774,619	1,169,685
Cost of goods sold.....	27,169,880	10,062,946	2,775,671	2,039,863	5,247,412	17,004,699	1,677,215	700,052	315,023	662,140	891,112
Salaries and wages.....	2,505,849	552,598	151,906	37,777	462,915	1,842,600	167,331	87,510	38,663	41,158	100,207
Payments to partners.....	406,241	100,029	20,824	5,823	73,382	305,256	31,912	12,530	10,628	8,754	18,856
Rent.....	493,382	81,824	14,275	8,498	59,051	410,323	18,006	6,371	8,512	3,123	23,545
Interest.....	126,147	36,636	5,491	7,127	24,018	89,167	10,628	4,781	2,270	3,577	5,052
Taxes.....	471,237	112,975	17,303	5,243	90,429	356,083	33,031	15,573	9,612	7,846	19,830
Casualty losses.....	4,690	534	52	16	466	4,155	531	166	317	48	461
Bad debts.....	69,663	23,692	3,785	1,261	18,646	45,661	8,493	5,329	1,384	1,780	2,690
Repairs.....	125,191	29,617	7,222	4,330	18,065	94,849	7,179	3,924	1,397	1,858	4,306
Depreciation.....	364,583	90,433	20,165	10,293	59,975	272,657	25,284	13,901	5,120	6,263	20,566
Amortization.....	2,767	664	368	(1)	287	2,103	28	(1)	13	11	35
Depletion.....	2,109	838	(1)	64	766	1,271	459	446	(1)	(1)	515
Retirement plans, etc.....	4,704	1,567	627	33	907	3,022	284	123	15	146	82
Net loss from other partnerships, etc.....	1,883	782	83	134	565	1,096	(1)	(1)	-	-	10
Net farm loss.....	6,743	1,243	724	188	331	5,500	305	55	70	180	392
Net loss, sales other than capital assets.....	4,630	560	54	76	430	4,070	106	45	-	61	35
Other deductions.....	1,957,640	556,969	120,010	53,888	383,071	1,394,150	126,784	60,653	28,461	37,670	81,991
Gross profit (less loss).....	8,301,028	2,182,903	458,425	158,285	1,566,193	6,084,035	526,868	263,302	131,909	131,657	335,916
Net profit (less loss).....	2,157,013	611,924	116,750	37,663	457,511	1,534,831	135,539	65,412	34,951	35,176	78,962
PARTNERSHIPS WITH NET PROFIT											
Total receipts.....	32,671,985	11,375,099	3,031,111	1,895,378	6,448,610	21,168,642	2,030,490	882,886	410,030	737,574	1,107,752
Business receipts.....	32,308,920	11,265,428	3,010,866	1,883,571	6,370,991	20,915,916	1,994,892	870,528	401,668	722,696	1,091,678
Income from other partnerships, etc.....	8,595	2,399	169	244	1,986	6,196	200	143	(1)	54	766
Nonqualifying dividends.....	1,144	50	(1)	16	27	1,094	51	39	10	(1)	54
Interest.....	33,383	6,685	908	1,057	4,720	26,586	4,105	1,875	626	1,604	1,566
Rents.....	83,207	21,783	5,684	680	15,419	61,280	6,771	3,388	2,685	698	4,699
Royalties.....	3,332	746	30	185	531	2,586	87	(1)	57	26	125
Net farm profit.....	4,358	618	298	283	37	3,738	1,625	17	94	1,514	873
Net gain, sales other than capital assets.....	8,998	1,727	502	149	1,076	7,268	1,159	141	886	132	225
Other income.....	220,048	75,663	12,647	9,193	53,823	143,978	21,600	6,751	4,001	10,848	7,766
Total deductions.....	30,342,579	10,722,006	2,909,829	1,850,374	5,961,803	19,502,928	1,878,947	808,591	371,109	699,247	1,017,722
Cost of goods sold.....	24,682,147	9,227,570	2,586,558	1,744,702	4,896,310	15,359,399	1,509,019	628,473	280,586	599,960	789,030
Salaries and wages.....	2,217,091	590,035	136,218	32,743	421,074	1,617,072	146,640	75,331	34,122	37,187	86,285
Payments to partners.....	302,814	79,967	17,036	4,252	58,679	222,217	24,407	9,749	7,793	6,865	12,830
Rent.....	420,473	71,978	13,022	6,652	52,304	347,327	14,732	5,375	6,751	2,606	19,102
Interest.....	100,775	29,186	4,619	4,913	19,654	71,319	8,923	3,959	1,921	3,043	3,571
Taxes.....	419,128	103,555	15,671	4,246	83,638	313,528	29,150	13,632	8,427	7,091	16,576
Casualty losses.....	2,675	310	49	(1)	257	2,364	75	10	23	42	86
Bad debts.....	56,936	18,715	3,391	973	14,451	37,972	7,452	4,569	1,303	1,580	1,454
Repairs.....	109,039	26,018	6,551	3,330	16,137	82,391	6,330	3,556	1,077	1,697	3,490
Depreciation.....	314,043	77,995	18,209	7,539	52,247	234,668	22,227	12,232	4,386	5,609	15,538
Amortization.....	2,020	321	100	(1)	212	1,699	25	(1)	10	11	35
Depletion.....	1,541	808	(1)	64	737	733	459	446	(1)	(1)	33
Retirement plans, etc.....	4,593	1,523	613	28	882	2,955	275	122	(1)	146	82
Net loss from other partnerships, etc.....	930	362	60	78	224	563	(1)	(1)	-	-	(1)
Net farm loss.....	2,007	952	492	144	316	1,055	161	55	70	36	87
Net loss, sales other than capital assets.....	1,095	453	25	63	365	642	106	45	-	61	34
Other deductions.....	1,705,272	492,258	107,208	40,634	344,416	1,207,024	108,959	51,026	24,624	33,309	69,484
Gross profit.....	7,626,773	2,037,858	424,308	138,869	1,474,681	5,566,517	485,873	242,055	121,082	122,736	302,648
Net profit.....	2,329,406	653,093	121,282	45,004	486,807	1,665,714	151,543	74,295	38,921	38,327	90,030

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued									
	Retail trade—Continued									
	Food stores			Automotive dealers and gasoline service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places
	Total	Grocery stores, meat and fish markets, and fruit and vegetable markets	Other food stores	Total	Automotive and truck dealers	Gasoline service stations	Tire, battery, and accessory dealers and automotive dealers, not elsewhere classified			
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
NUMBER OF PARTNERSHIPS AND PARTNERS										
Partnerships with and without net profit:										
Number of partnerships.....	33,251	24,078	4,173	41,092	7,676	26,723	4,673	13,330	13,686	44,105
Number of partners.....	74,511	64,993	9,518	89,901	21,265	7,733	10,303	37,442	30,571	97,417
Partnerships with net profit:										
Number of partnerships.....	42,472	25,079	3,393	33,091	7,505	22,102	3,484	10,400	11,236	35,522
Number of partners.....	63,733	55,462	7,771	72,669	16,743	42,004	7,722	23,480	25,399	78,078
(Thousand dollars)										
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Total receipts.....	4,021,482	4,757,939	243,543	6,167,225	3,249,867	2,420,138	436,820	1,273,298	1,378,691	2,406,048
Business receipts.....	4,005,430	4,753,375	241,655	6,072,326	3,202,330	2,408,049	488,947	1,270,411	1,351,911	2,373,446
Income from other partnerships, etc.....	225	220	(1)	928	103	225	-	2,703	18	825
Nonqualifying dividends.....	618	595	23	167	149	-	18	11	320	11
Interest.....	1,435	1,031	204	5,640	4,638	420	582	1,326	3,554	973
Rents.....	11,474	10,324	1,150	10,313	3,141	3,114	2,558	3,400	4,106	15,283
Royalties.....	84	54	-	293	38	267	28	69	(2)	1,840
Net farm profit.....	136	156	-	237	167	70	-	30	-	86
Net gain, sales other than capital assets.....	745	491	254	1,265	742	768	179	1,906	283	1,868
Other income.....	11,415	11,163	252	42,666	38,459	5,621	4,582	13,672	19,433	11,716
Total deductions.....	4,777,458	4,557,030	220,228	5,879,940	3,114,341	2,266,294	459,305	1,186,395	1,260,181	2,153,684
Cost of goods sold.....	4,041,190	3,897,114	144,076	4,967,523	2,757,623	1,861,786	348,045	835,175	903,351	1,184,533
Salaries and wages.....	279,311	246,969	32,342	229,07	144,488	142,164	41,255	131,116	123,291	419,193
Payments to partners.....	42,418	37,113	5,305	63,455	27,150	26,959	3,346	22,315	23,345	39,324
Rent.....	55,427	47,938	7,489	79,135	18,767	52,464	7,704	48,734	30,299	61,690
Interest.....	17,942	8,978	964	20,552	13,666	4,130	2,776	5,547	6,957	15,547
Taxes.....	57,851	53,539	4,312	63,574	19,256	37,260	6,498	20,727	20,247	80,275
Casualty losses.....	966	936	30	316	160	141	15	435	264	874
Bad debts.....	2,333	2,398	135	12,783	6,403	3,456	2,424	3,246	8,064	844
Repairs.....	17,250	15,498	1,752	15,160	8,217	4,911	1,830	3,919	4,744	26,954
Depreciation.....	43,654	42,878	5,726	37,718	12,287	17,254	6,177	12,842	16,510	64,862
Amortization.....	316	204	112	333	256	46	31	88	204	659
Depletion.....	73	73	-	158	153	(1)	-	(1)	22	17
Retirement plans, etc.....	441	411	30	225	164	49	12	525	92	1,150
Net loss from other partnerships, etc.....	177	177	-	56	(1)	49	(1)	(1)	138	198
Net farm loss.....	652	617	45	3,458	3,219	224	15	51	151	73
Net loss, sales other than capital assets.....	623	413	210	597	381	197	19	62	342	1,257
Other deductions.....	218,474	200,774	17,700	285,904	140,033	113,299	32,572	101,501	121,555	236,234
Gross profit (less loss).....	154,340	856,761	97,579	1,131,917	444,647	546,263	140,907	435,236	448,560	1,188,913
Net profit (less loss).....	244,224	220,909	23,318	287,285	95,426	154,244	37,515	106,403	118,510	252,364
PARTNERSHIPS WITH NET PROFIT										
Total receipts.....	4,629,983	4,411,808	218,175	5,560,019	2,942,507	2,175,244	442,268	1,165,142	1,260,237	2,129,756
Business receipts.....	4,606,478	4,390,026	216,452	5,498,636	2,899,264	2,163,801	435,571	1,144,239	1,234,760	2,101,065
Income from other partnerships, etc.....	225	220	(1)	533	336	190	-	2,065	17	825
Nonqualifying dividends.....	580	557	23	22	10	-	18	11	320	11
Interest.....	1,185	783	202	5,101	4,137	415	448	1,313	3,411	931
Rents.....	10,635	7,626	1,009	9,635	2,340	4,633	2,112	3,322	3,904	12,813
Royalties.....	84	54	-	324	88	208	28	69	65	1,823
Net farm profit.....	130	150	-	166	166	-	-	30	(1)	86
Net gain, sales other than capital assets.....	710	456	254	1,008	794	794	179	1,732	281	1,617
Other income.....	4,436	3,706	230	44,588	35,459	2,232	3,447	12,361	17,471	10,585
Total deductions.....	4,372,253	4,179,543	192,704	5,243,881	2,835,840	2,012,287	461,754	1,477,293	1,132,224	1,856,841
Cost of goods sold.....	3,720,559	3,591,136	128,823	4,465,256	2,442,256	1,665,649	307,301	847,772	816,864	1,045,693
Salaries and wages.....	280,633	223,025	27,598	291,452	129,453	124,771	37,034	111,823	113,309	358,705
Payments to partners.....	32,417	24,135	3,284	44,318	21,447	15,610	6,754	17,834	16,775	25,426
Rent.....	48,291	41,866	6,425	69,687	16,389	46,488	6,313	47,481	26,349	66,845
Interest.....	4,225	2,425	740	16,657	11,143	3,414	2,100	4,576	5,819	12,074
Taxes.....	51,430	48,090	3,340	66,136	17,457	33,118	5,561	18,460	13,349	69,334
Casualty losses.....	412	882	30	294	144	134	17	235	114	433
Bad debts.....	2,093	2,019	74	10,760	5,595	2,921	2,202	2,749	6,465	671
Repairs.....	17,651	14,101	1,570	13,318	7,522	4,218	1,572	3,314	4,796	22,602
Depreciation.....	43,746	38,687	4,859	33,325	10,949	17,158	5,172	11,122	14,256	54,002
Amortization.....	298	185	103	316	244	41	31	68	189	464
Depletion.....	32	32	-	153	153	(1)	-	(1)	20	17
Retirement plans, etc.....	449	364	30	225	164	49	12	525	92	1,150
Net loss from other partnerships, etc.....	177	177	-	56	(1)	49	(1)	(1)	138	74
Net farm loss.....	343	256	45	243	112	116	15	51	151	22
Net loss, sales other than capital assets.....	87	52	1)	14	14	60	(1)	30	63	214
Other deductions.....	177,403	161,323	15,280	247,577	124,241	97,677	27,659	87,463	112,385	199,055
Gross profit.....	285,719	720,260	37,629	1,033,380	477,308	498,142	129,270	397,463	417,896	1,055,372
Net profit.....	279,130	222,224	24,318	311,132	106,654	162,457	40,514	117,240	123,006	272,915

Footnote at end of table

ACTIVE PARTNERSHIPS

Table 16. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued				Finance, insurance, and real estate						
	Retail trade—Continued			Wholesale and retail trade not allocable	Total	Security and commodity brokers, dealers, exchanges, and services	Insurance agents, brokers, and service	Real estate			Other finance, insurance, and real estate
	Drug stores and proprietary stores	Liquor stores	Other retail trade					Total	Real estate operators (except developers) and lessors of buildings	Other real estate	
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
NUMBER OF PARTNERSHIPS AND PARTNERS											
Partnerships with and without net profit:											
Number of partnerships.....	7,615	4,901	26,244	1,284	233,516	4,859	12,474	175,605	150,650	24,955	40,578
Number of partners.....	17,965	11,154	57,276	2,815	1,001,361	48,552	32,917	614,557	528,844	85,713	305,735
Partnerships with net profit:											
Number of partnerships.....	6,609	4,433	19,902	949	155,366	4,012	11,452	113,067	94,753	18,314	26,835
Number of partners.....	14,838	10,169	43,305	2,042	640,324	41,091	29,133	376,950	319,245	57,705	193,150
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
	(Thousand dollars)										
Total receipts.....	1,074,367	643,216	1,895,396	137,028	6,121,802	1,458,036	647,711	3,574,720	2,813,977	760,743	441,335
Business receipts.....	1,066,897	639,229	1,860,873	136,325	5,468,656	1,204,727	637,851	3,385,982	2,716,542	669,440	240,096
Income from other partnerships, etc.....	69	-	1,503	-	24,215	10,355	683	9,145	5,958	3,187	4,032
Nonqualifying dividends.....	(1)	162	26	-	4,915	1,853	25	509	309	200	2,528
Interest.....	256	227	9,046	114	382,186	175,663	2,430	58,125	30,202	27,923	145,968
Rents.....	2,117	1,019	7,100	150	37,291	2,838	1,575	25,918	7,192	18,726	6,920
Royalties.....	(1)	-	(1)	-	30,665	8,758	(1)	4,548	3,369	1,179	17,355
Net farm profit.....	(1)	27	796	(1)	2,150	(1)	-	2,013	1,867	146	133
Net gain, sales other than capital assets.....	208	97	413	(1)	46,108	12,144	373	25,395	16,893	8,502	8,196
Other income.....	4,797	2,455	15,631	433	125,656	41,694	4,770	63,085	31,645	31,440	16,107
Total deductions.....	967,252	594,527	1,739,656	126,770	5,190,185	1,248,917	446,921	3,202,141	2,633,374	568,767	292,206
Cost of goods sold.....	710,864	508,824	1,284,926	102,235	380,821	45,477	115,933	141,252	15,197	126,055	78,159
Salaries and wages.....	113,301	24,760	153,883	10,651	843,333	485,490	105,742	216,553	129,086	87,467	39,548
Payments to partners.....	24,604	5,693	33,134	956	146,887	73,256	26,054	32,388	16,736	15,692	13,189
Rent.....	22,345	10,483	40,055	1,235	161,608	48,537	15,133	92,473	81,535	10,938	9,465
Interest.....	2,641	2,399	8,902	344	846,337	150,976	2,652	636,398	562,856	73,542	56,311
Taxes.....	18,149	12,418	29,988	2,179	527,539	43,475	7,020	464,633	436,620	28,013	12,411
Casualty losses.....	60	23	425	(1)	2,867	417	45	2,133	1,899	234	272
Bad debts.....	1,368	282	5,353	310	51,921	35,610	5,121	4,647	3,638	1,009	6,543
Repairs.....	3,211	1,870	10,256	725	148,689	2,729	1,084	142,372	135,293	7,079	2,504
Depreciation.....	12,053	5,908	28,710	1,493	741,931	15,545	8,098	711,071	685,204	25,867	7,217
Amortization.....	68	125	245	-	6,833	768	711	4,937	4,702	235	417
Depletion.....	-	(1)	16	-	18,360	9,803	-	2,889	743	2,146	5,668
Retirement plans, etc.....	39	-	184	115	10,982	9,213	581	373	257	116	810
Net loss from other partnerships, etc.....	102	403	(1)	(1)	7,880	1,241	(1)	4,271	3,729	542	2,361
Net farm loss.....	-	27	408	-	1,011	1,011	-	912	736	176	2,122
Net loss, sales other than capital assets.....	-86	27	529	-	20,551	716	(1)	9,667	9,786	81	10,160
Other deductions.....	57,361	21,707	142,639	6,521	1,269,601	324,648	158,732	735,172	545,557	189,615	51,049
Gross profit (less loss).....	356,033	130,405	575,947	34,090	5,087,835	1,159,250	521,918	3,244,730	2,701,345	543,385	161,937
Net profit (less loss).....	107,115	43,689	155,740	10,258	931,617	209,119	200,790	372,579	180,603	191,976	149,129
PARTNERSHIPS WITH NET PROFIT											
Total receipts.....	1,005,281	611,454	1,668,535	128,244	4,897,428	1,297,061	618,345	2,572,075	1,962,337	609,738	409,947
Business receipts.....	998,262	607,989	1,637,917	127,576	4,354,571	1,089,763	608,931	2,431,850	1,891,381	540,469	224,027
Income from other partnerships, etc.....	69	-	1,496	-	23,286	10,140	683	8,645	5,460	3,185	3,818
Nonqualifying dividends.....	(1)	(1)	26	-	3,640	1,154	25	286	242	44	2,175
Interest.....	251	187	8,536	112	318,251	137,524	2,414	43,556	21,011	22,545	134,757
Rents.....	2,005	859	6,637	144	30,431	2,738	1,569	20,498	5,040	15,458	5,626
Royalties.....	(1)	-	-	-	27,527	8,085	(1)	2,656	1,486	1,170	16,782
Net farm profit.....	(1)	27	775	(1)	1,355	-	-	1,896	1,750	146	59
Net gain, sales other than capital assets.....	201	96	239	(1)	43,613	11,866	128	23,553	15,157	8,396	8,066
Other income.....	4,470	2,292	12,909	407	94,154	35,791	4,591	39,135	20,810	18,325	14,637
Total deductions.....	893,899	560,620	1,493,258	117,645	3,437,155	1,031,082	415,455	1,793,856	1,431,730	362,126	196,762
Cost of goods sold.....	662,385	483,113	1,118,708	95,178	288,347	32,209	109,890	74,795	9,852	64,943	71,453
Salaries and wages.....	104,058	23,019	131,092	9,984	718,963	440,194	100,067	147,383	82,593	64,790	31,319
Payments to partners.....	19,905	4,599	24,004	630	109,859	58,522	22,133	21,094	9,103	11,991	8,110
Rent.....	20,229	9,761	31,850	1,168	129,243	43,209	14,269	67,538	58,632	8,906	4,227
Interest.....	2,398	1,306	6,770	270	407,121	105,552	2,526	274,560	238,813	35,747	24,483
Taxes.....	16,780	11,714	25,449	2,045	349,425	37,671	6,829	297,086	280,883	16,203	7,839
Casualty losses.....	36	23	151	(1)	341	(1)	45	292	131	161	(1)
Bad debts.....	1,294	280	4,234	249	14,345	2,960	4,737	2,050	1,257	793	4,998
Repairs.....	2,943	1,664	8,958	630	95,448	2,345	1,049	90,087	85,140	4,947	1,967
Depreciation.....	11,242	5,032	23,772	1,380	394,992	14,295	7,654	368,778	351,654	17,124	4,265
Amortization.....	68	125	116	-	3,987	675	687	2,347	2,257	90	278
Depletion.....	-	(1)	(1)	-	10,908	7,744	-	382	217	165	2,782
Retirement plans, etc.....	23	-	184	115	9,997	8,444	556	302	193	109	695
Net loss from other partnerships, etc.....	102	-	(1)	(1)	1,705	548	(1)	647	523	124	503
Net farm loss.....	-	-	45	-	1,545	893	-	385	209	176	267
Net loss, sales other than capital assets.....	16	(1)	17	-	1,634	588	(1)	514	464	50	524
Other deductions.....	52,420	19,980	117,898	5,990	899,295	275,631	144,998	445,616	309,809	135,807	33,050
Gross profit.....	335,877	124,876	519,209	32,398	4,066,224	1,057,554	499,041	2,357,055	1,881,529	475,526	152,574
Net profit.....	111,382	50,834	175,277	10,599	1,460,273	265,979	202,890	778,219	530,607	247,612	213,185

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Services											
	Total	Hotels, rooming houses, camps, and other lodging places	Personal services				Business services	Automobile and other repair services				
			Total	Laundries, laundry services, cleaning and dyeing plants	Beauty and barber shops	Other personal services		Automobile parking, repair, and services				
								Total	Automobile repair shops	Other automotive services, including rentals	Repair services, except automobile	
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	
NUMBER OF PARTNERSHIPS AND PARTNERS												
Partnerships with and without net profit:												
Number of partnerships.....	171,994	15,329	36,702	14,908	15,311	6,483	17,171	29,718	19,343	16,126	3,217	10,375
Number of partners.....	442,207	42,687	80,520	33,700	32,553	14,267	43,280	61,049	42,421	34,592	8,329	22,128
Partnerships with net profit:												
Number of partnerships.....	138,845	9,359	29,766	10,601	13,513	5,552	12,662	24,102	16,030	13,610	2,420	8,972
Number of partners.....	356,344	25,343	65,266	23,739	28,802	12,525	30,730	52,321	35,530	24,449	6,431	17,291
(Thousand dollars)												
PARTNERSHIPS WITH AND WITHOUT NET PROFIT												
Total receipts.....	11,267,660	708,412	1,201,494	570,543	261,713	363,238	774,890	1,171,351	384,033	754,438	130,595	287,318
Business receipts.....	11,106,307	682,103	1,188,056	563,156	259,837	363,063	755,459	1,166,226	370,520	744,136	121,384	285,706
Income from other partnerships, etc.....	18,821	92	582	22	-	590	547	80	(1)	-	(1)	77
Nonqualifying dividends.....	214	(1)	(1)	(1)	-	-	32	(1)	(1)	(1)	-	-
Interest.....	12,409	1,779	1,291	564	32	695	1,477	570	221	323	198	49
Rents.....	56,083	14,608	4,264	2,146	1,044	1,074	6,930	8,129	7,642	1,560	6,088	481
Royalties.....	793	(1)	-	-	-	-	441	20	20	20	-	-
Net farm profit.....	733	-	24	-	-	24	-	414	370	370	-	44
Net gain, sales other than capital assets..	11,804	1,154	1,800	1,651	41	108	2,856	1,717	1,245	507	738	472
Other income.....	60,496	8,662	5,475	3,002	759	1,714	7,148	4,191	3,702	1,512	2,184	489
Total deductions.....	7,557,678	680,383	972,638	506,500	184,647	281,491	608,391	983,899	751,729	636,307	114,422	232,170
Cost of goods sold.....	1,778,047	110,607	277,794	133,505	27,803	116,486	235,258	523,249	456,624	430,281	26,343	126,625
Salaries and wages.....	2,274,161	123,199	232,791	124,535	67,335	40,921	131,450	116,723	85,915	68,509	17,406	30,808
Payments to partners.....	325,376	12,768	43,468	13,527	18,609	11,332	24,287	36,677	22,999	14,982	3,017	13,678
Rent.....	494,823	44,058	60,645	28,416	19,333	12,946	20,397	36,296	29,816	17,881	11,935	6,480
Interest.....	110,105	50,605	12,338	8,974	908	2,476	6,194	9,858	8,499	3,317	5,182	1,359
Taxes.....	237,108	44,543	31,057	15,988	5,940	9,129	13,385	21,213	19,233	13,022	6,211	5,980
Casualty losses.....	1,463	208	170	137	33	-	58	246	209	178	31	37
Bad debts.....	16,725	1,493	3,347	643	37	2,667	2,060	3,618	1,976	1,834	92	1,642
Repairs.....	90,862	25,616	18,055	11,802	2,286	3,967	10,378	9,039	6,997	3,148	3,849	2,042
Depreciation.....	422,310	99,563	71,549	46,821	6,947	17,781	41,613	43,409	35,821	13,595	22,226	7,588
Amortization.....	22,099	1,505	1,486	1,244	175	67	138	68	62	27	35	(1)
Depletion.....	84	-	-	-	-	-	24	(1)	(1)	(1)	-	(1)
Retirement plans, etc.....	9,430	157	458	333	(1)	121	697	139	86	15	71	53
Net loss from other partnerships, etc.....	1,876	573	41	38	-	(1)	43	-	-	-	-	-
Net farm loss.....	1,885	-	-	-	-	-	1,026	139	139	139	-	-
Net loss, sales other than capital assets..	2,406	115	609	409	98	102	240	129	2	(1)	(1)	127
Other deductions.....	1,768,938	165,373	218,780	120,128	35,139	63,513	120,743	119,091	83,349	65,326	18,023	35,742
Gross profit (less loss).....	9,328,260	571,496	910,262	429,651	232,034	248,577	520,201	572,977	413,896	318,855	95,041	159,081
Net profit (less loss).....	3,709,982	28,029	228,856	64,043	77,066	87,747	166,439	187,452	132,304	116,131	16,173	55,148
PARTNERSHIPS WITH NET PROFIT												
Total receipts.....	10,356,353	475,772	1,093,187	492,447	241,558	359,182	707,856	1,038,898	784,677	681,080	103,597	254,221
Business receipts.....	10,214,348	459,235	1,081,053	486,171	239,759	355,123	689,055	1,026,647	773,980	673,051	96,929	252,667
Income from other partnerships, etc.....	18,471	-	524	22	-	502	547	80	(1)	-	(1)	77
Nonqualifying dividends.....	208	(1)	(1)	(1)	-	-	32	(1)	(1)	(1)	-	-
Interest.....	10,689	874	1,185	458	32	695	1,348	542	496	315	181	46
Rents.....	44,761	8,632	3,773	1,723	1,025	1,025	6,788	5,855	5,377	1,459	3,918	478
Royalties.....	663	(1)	-	-	-	-	441	20	20	20	-	-
Net farm profit.....	733	-	24	-	-	24	-	414	370	370	-	44
Net gain, sales other than capital assets..	10,589	1,063	1,459	1,310	41	108	2,738	1,431	969	505	464	462
Other income.....	54,885	5,955	5,167	2,761	701	1,705	6,907	3,905	3,458	1,356	2,102	447
Total deductions.....	6,601,640	402,030	846,380	413,964	162,592	269,824	529,448	840,858	644,792	560,306	94,486	196,066
Cost of goods sold.....	1,341,176	71,568	259,437	120,790	25,530	113,117	212,305	520,239	408,875	386,067	22,808	111,414
Salaries and wages.....	2,082,211	75,252	208,797	108,724	64,669	39,404	119,324	97,719	71,425	59,382	12,037	26,294
Payments to partners.....	261,904	6,581	31,406	10,343	12,936	9,657	17,800	21,418	13,440	11,348	2,042	7,978
Rent.....	430,772	26,476	49,247	14,878	16,894	12,575	17,487	30,090	24,963	15,177	3,736	5,127
Interest.....	65,332	23,029	9,972	5,788	250	2,334	4,411	6,484	5,338	2,652	2,686	1,145
Taxes.....	149,156	26,542	28,076	12,758	5,394	9,924	11,951	21,604	16,478	11,677	4,801	5,131
Casualty losses.....	711	148	101	67	33	-	52	134	125	100	25	(1)
Bad debts.....	13,495	677	2,406	447	36	2,423	1,222	2,730	1,772	1,713	69	958
Repairs.....	70,234	16,657	14,634	8,982	2,062	3,590	7,380	7,403	5,844	2,837	3,007	1,559
Depreciation.....	242,474	50,248	53,361	30,422	6,103	16,836	30,501	32,723	26,375	11,777	14,598	6,348
Amortization.....	14,900	878	501	275	163	63	84	54	50	27	23	(1)
Depletion.....	84	-	-	-	-	-	24	(1)	(1)	(1)	-	(1)
Retirement plans, etc.....	4,230	101	453	328	(1)	121	665	127	86	15	71	41
Net loss from other partnerships, etc.....	1,798	573	-	-	-	-	43	-	-	-	-	-
Net farm loss.....	1,746	-	-	-	-	-	1,026	-	-	-	-	-
Net loss, sales other than capital assets..	891	113	237	135	98	102	79	38	(1)	(1)	(1)	36
Other deductions.....	1,435,520	102,530	187,762	5,026	31,818	60,908	105,083	100,036	70,217	57,425	12,532	30,019
Gross profit.....	8,673,172	387,667	821,616	365,391	214,229	242,006	476,750	506,358	365,105	284,984	74,121	141,253
Net profit.....	3,253,713	73,742	246,800	78,483	72,766	84,358	173,438	198,040	134,385	120,774	13,111	52,155

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Services—Continued										Nature of business not allocable
	Amusement and recreation services, including motion pictures	Medical services				Educational services	Legal services	Engineering and architectural services	Accounting, auditing, and book-keeping services	Other services	
		Total	Offices of physicians and surgeons	Offices of dentists and dental surgeons	Other medical services						
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
NUMBER OF PARTNERSHIPS AND PARTNERS											
Partnerships with and without net profit:											
Number of partnerships.....	13,809	19,231	11,263	1,236	7,332	1,498	22,323	5,682	8,411	1,020	1,179
Number of partners.....	43,527	55,047	29,498	2,601	22,948	3,601	68,129	14,360	23,639	2,368	3,214
Partnerships with net profit:											
Number of partnerships.....	8,246	18,453	10,963	1,137	6,353	1,034	21,778	4,696	7,833	916	811
Number of partners.....	26,996	51,161	28,630	2,402	20,129	2,230	65,519	11,888	22,322	2,068	1,991
(Thousand dollars)											
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Total receipts.....	712,935	2,368,430	1,416,773	85,652	866,005	31,008	2,434,186	804,307	962,760	47,887	10,005
Business receipts.....	637,118	2,351,922	1,412,563	85,503	859,256	30,532	2,452,563	788,915	953,722	47,691	9,802
Income from other partnerships, etc.....	2,106	890	196	-	694	-	3,358	6,186	4,980	-	39
Nonqualifying dividends.....	26	(1)	(1)	-	(1)	(1)	113	11	15	-	-
Interest.....	1,162	1,268	888	21	359	31	3,115	738	957	21	-
Rents.....	8,937	4,536	1,624	41	2,871	185	5,418	2,510	666	-	-
Royalties.....	178	28	(1)	26	(1)	-	85	16	(1)	(1)	-
Net farm profit.....	-	(1)	-	(1)	-	-	281	-	11	-	-
Net gain, sales other than capital assets.....	2,633	45	40	-	(1)	24	1,433	71	59	12	16
Other income.....	10,875	3,735	1,460	58	2,217	233	11,820	5,860	2,343	154	148
Total deductions.....	668,182	1,180,299	562,264	46,427	571,608	25,811	1,122,764	639,417	643,222	32,672	8,234
Cost of goods sold.....	181,449	125,676	23,536	5,572	96,568	2,631	53,473	183,874	12,739	11,297	1,427
Salaries and wages.....	112,323	448,287	216,710	16,083	215,494	8,096	497,553	226,300	369,023	8,416	357
Payments to partners.....	14,322	51,546	26,928	3,785	20,833	979	46,073	30,778	62,987	1,471	171
Rent.....	37,183	111,480	64,251	4,151	43,078	1,481	122,606	20,360	38,673	1,594	12
Interest.....	11,713	8,789	2,895	433	5,461	503	4,217	2,493	2,880	115	1,058
Taxes.....	24,337	36,290	16,013	1,278	18,999	946	29,726	13,911	17,059	641	23
Casualty losses.....	520	185	23	-	162	(1)	62	13	-	-	-
Bad debts.....	493	2,204	429	37	1,738	87	1,537	427	1,433	26	20
Repairs.....	9,102	9,713	3,963	360	5,390	634	5,060	1,206	1,939	120	(1)
Depreciation.....	79,038	35,605	17,522	1,774	16,309	1,406	28,725	8,391	12,443	568	71
Amortization.....	17,757	280	138	(1)	137	24	520	139	182	-	-
Depletion.....	-	17	-	(1)	16	-	26	(1)	(1)	(1)	-
Retirement plans, etc.....	674	967	250	(1)	713	(1)	1,812	1,252	3,237	31	-
Net loss from other partnerships, etc.....	127	712	465	-	247	-	212	137	31	-	-
Net farm loss.....	(1)	226	-	-	226	-	12	473	-	-	91
Net loss, sales other than capital assets.....	788	101	100	-	(1)	-	202	106	93	23	953
Other deductions.....	178,347	348,221	189,041	12,944	146,236	9,017	330,348	149,552	120,498	8,368	4,050
Gross profit (less loss).....	505,669	2,232,246	1,389,027	79,931	763,288	27,901	2,405,090	605,041	940,983	36,394	8,375
Net profit (less loss).....	44,753	1,188,131	854,509	39,225	294,397	5,197	1,361,422	164,890	319,538	15,215	1,771
PARTNERSHIPS WITH NET PROFIT											
Total receipts.....	511,340	2,289,749	1,403,503	82,463	803,783	27,971	2,460,878	758,293	945,907	45,502	9,294
Business receipts.....	490,246	2,279,308	1,399,319	82,316	798,273	27,530	2,435,420	743,048	936,890	45,316	9,107
Income from other partnerships, etc.....	1,419	890	196	-	694	-	3,358	6,173	4,980	-	39
Nonqualifying dividends.....	24	(1)	(1)	-	(1)	-	113	11	15	-	-
Interest.....	623	1,268	888	21	359	31	3,110	734	953	21	-
Rents.....	6,940	4,160	1,624	41	2,495	185	5,273	2,489	666	-	-
Royalties.....	54	28	(1)	26	(1)	-	85	16	(1)	(1)	-
Net farm profit.....	-	(1)	-	(1)	-	-	281	-	11	-	-
Net gain, sales other than capital assets.....	2,341	26	21	-	(1)	-	1,433	36	59	(1)	16
Other income.....	9,193	3,463	1,453	56	1,954	225	11,805	5,786	2,326	153	132
Total deductions.....	430,456	1,092,265	545,887	43,149	503,229	22,328	1,095,505	587,782	624,605	29,983	2,801
Cost of goods sold.....	120,267	113,768	23,360	4,924	85,484	2,234	53,307	164,753	11,952	11,296	1,427
Salaries and wages.....	76,391	418,654	211,747	15,341	191,566	7,244	491,526	217,383	361,927	7,989	355
Payments to partners.....	8,339	39,501	20,135	2,950	16,416	556	35,684	21,363	58,039	717	171
Rent.....	24,156	104,051	62,727	3,918	37,406	1,213	119,850	19,153	37,579	1,470	12
Interest.....	5,350	7,633	2,879	433	4,321	407	4,153	2,045	2,759	96	-
Taxes.....	14,772	33,312	15,796	1,219	16,297	841	29,310	13,219	16,698	619	(1)
Casualty losses.....	14	180	23	-	157	(1)	62	13	-	-	-
Bad debts.....	408	2,113	426	37	1,650	87	1,522	395	1,409	26	-
Repairs.....	6,566	8,960	3,919	319	4,722	555	5,033	1,028	1,903	115	(1)
Depreciation.....	43,264	32,646	17,228	1,676	13,742	1,125	28,230	7,653	12,079	494	40
Amortization.....	12,314	223	126	(1)	92	24	520	138	164	-	-
Depletion.....	-	17	-	(1)	16	-	26	(1)	(1)	(1)	-
Retirement plans, etc.....	653	924	207	(1)	713	(1)	1,812	1,252	3,206	31	-
Net loss from other partnerships, etc.....	90	712	465	-	247	-	212	137	31	-	-
Net farm loss.....	(1)	226	-	-	226	-	12	473	-	-	91
Net loss, sales other than capital assets.....	30	101	100	-	(1)	-	133	106	31	23	-
Other deductions.....	116,133	329,244	186,749	12,322	130,173	8,035	324,113	138,666	116,823	7,105	696
Gross profit.....	369,979	2,166,140	1,375,959	77,392	712,789	25,296	2,382,113	578,295	924,938	34,020	7,680
Net profit.....	80,884	1,197,484	857,616	39,314	300,554	5,643	1,365,373	170,511	321,302	15,519	6,493

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

² Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE

Selected industry	Number of partner-ships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of partner-ships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)
UNITED STATES																
All industries.....	924,230	73,242,800	71,731,946	43,073,370	5,979,970	1,643,447	2,264,007	8,666,334	10,329	1,388,998	1,369,935	988,780	80,949	17,921	26,496	128,356
Agriculture, forestry, and fisheries.....	130,414	4,802,764	4,691,674	2,901,263	99,426	127,862	323,761	568,098	1,630	71,824	70,829	54,141	959	502	3,703	3,374
Farms.....	119,651	3,889,460	3,793,140	2,250,443	32,274	117,998	294,050	486,812	1,268	29,680	28,908	19,407	136	326	2,377	1,144
Field, forest, and range.....	31,917	1,051,445	1,024,305	471,008	7,442	35,011	95,323	224,153	285	6,184	6,065	3,479	773	75	538	791
Fish, tree, and vegetable farms.....	11,793	597,651	587,254	346,605	8,449	19,082	37,266	70,056	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms.....	62,021	1,920,931	1,872,275	1,246,048	6,041	55,913	144,223	159,598	725	20,242	19,592	13,470	138	219	1,941	171
Farms, not elsewhere classified.....	34,320	319,981	309,006	187,972	10,342	8,712	17,248	33,005	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other agriculture, forestry, and fisheries.....	10,763	912,904	898,534	650,830	27,152	9,864	29,711	81,286	362	42,144	41,921	34,734	821	176	1,126	2,230
Mining.....	14,151	932,105	890,458	482,538	28,669	26,527	78,478	29,818	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction.....	60,441	6,970,814	6,874,792	5,280,621	126,304	106,095	138,639	624,771	649	109,299	108,583	89,802	1,226	1,842	2,636	4,489
General contractors.....	19,555	4,180,810	4,125,485	3,403,051	56,288	49,780	73,264	253,264	247	72,231	71,746	62,417	1,015	1,885	1,588	961
Special trade contractors.....	39,007	2,701,972	2,681,183	1,816,288	66,456	56,786	62,754	363,707	379	36,290	36,059	26,753	211	743	1,042	3,487
Contractors not allocable.....	1,879	889,032	87,424	61,282	3,580	1,529	2,434	7,800	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	39,384	6,155,990	6,106,425	4,402,391	125,052	114,875	128,444	543,530	645	156,823	155,551	121,809	2,053	2,224	3,723	7,821
Food and kindred products.....	4,555	1,548,283	1,536,974	1,245,152	24,371	18,058	29,621	33,329	126	33,871	33,329	25,911	773	389	668	1,916
Lumber and wood products, except furniture.....	6,655	773,201	764,418	548,229	13,155	15,830	29,621	60,832	190	44,169	43,736	31,999	440	632	1,958	2,697
Printing, publishing, and allied industries.....	6,577	509,980	505,539	308,683	12,996	10,456	15,738	70,946	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries.....	21,597	3,324,186	3,299,494	2,360,327	74,570	70,531	55,750	332,563	282	76,887	76,692	63,083	681	1,150	1,019	2,661
Transportation, communication, electric, gas, and sanitary services.....	16,662	1,137,390	1,121,983	619,640	22,027	39,328	68,784	143,188	150	35,670	35,623	28,627	641	286	983	834
Motor freight transportation and warehousing, terminals, and related services.....	10,821	736,513	725,243	388,407	12,552	30,486	48,837	83,708	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services.....	5,841	400,877	396,740	231,233	9,475	8,842	19,947	59,480	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	256,794	35,871,164	35,467,737	27,170,088	2,503,989	473,235	364,518	2,157,465	4,117	841,359	830,455	659,535	54,053	9,937	7,987	44,455
Wholesale trade.....	43,514	12,369,168	12,245,228	10,063,943	652,787	113,093	90,397	611,531	455	293,792	290,872	248,647	12,720	2,691	2,175	11,275
Groceries and related products.....	7,633	3,259,436	3,234,033	2,775,468	151,987	17,314	20,150	116,866	67	64,302	63,873	57,102	2,432	2,426	1,866	1,583
Other wholesale trade.....	35,881	9,109,336	9,011,193	7,287,475	500,707	95,779	70,247	494,666	388	226,490	226,999	191,345	10,297	2,426	1,804	9,692
Retail trade.....	211,988	23,608,936	23,262,627	17,004,602	1,840,544	355,957	272,627	1,335,655	3,659	545,247	537,266	408,922	41,242	7,234	5,779	33,073
General merchandise stores.....	12,081	1,248,227	1,226,627	890,241	100,258	19,818	20,538	79,151	315	52,933	51,513	41,260	3,663	833	833	2,045
Food stores.....	33,289	5,024,761	4,998,702	4,043,750	279,301	57,925	48,645	244,514	460	103,206	102,541	85,511	5,507	956	1,031	3,682
Automobile and truck dealers.....	9,694	3,248,978	3,201,423	2,757,152	145,032	19,821	12,665	95,285	199	80,444	79,962	69,365	3,480	362	241	2,734
Casoline service stations.....	26,742	2,420,180	2,401,848	1,661,848	141,826	37,250	19,261	156,268	424	36,329	36,329	27,965	1,958	239	2,023	2,023
Apparel and accessory stores.....	13,352	1,292,464	1,269,600	834,706	131,404	20,701	12,856	106,533	235	32,079	31,441	20,175	3,365	464	226	2,634
Furniture, home furnishings, and equipment stores.....	13,709	1,379,333	1,352,615	903,347	123,958	20,271	16,519	118,658	376	46,404	45,562	31,737	4,119	440	490	3,634
Eating and drinking places.....	44,187	2,404,703	2,371,973	1,184,682	418,255	80,220	64,776	27,239	427	27,927	27,239	15,221	4,333	583	611	3,010
Other retail trade.....	98,934	6,500,430	6,297,115	4,528,573	500,510	99,951	77,769	456,612	1,423	165,454	162,779	117,658	15,037	1,989	2,138	13,306
Wholesale and retail trade not allocable.....	1,292	137,416	136,711	102,543	10,688	2,185	1,434	10,279	3	2,320	2,317	1,906	81	12	33	107
Finance, insurance, and real estate.....	233,205	6,107,533	5,455,488	376,389	842,523	526,639	739,936	931,558	1,429	29,036	25,746	4,857	3,352	1,073	2,853	9,581
Insurance agents, brokers, and service.....	12,495	643,636	635,922	114,391	105,717	7,019	8,168	200,631	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate.....	175,551	3,564,557	3,376,362	138,771	215,836	463,762	709,165	373,411	1,124	19,771	17,732	640	2,536	994	2,713	6,751
Finance, insurance, and real estate, not elsewhere classified.....	45,359	1,897,340	1,442,984	123,427	520,970	55,858	22,693	37,516	234	21,131	882	90	184	63	27	955
Services.....	171,996	11,255,748	11,094,598	7,779,181	2,270,981	236,863	421,303	3,705,687	2,163	121,673	120,354	17,715	18,591	1,733	2,837	54,384
Hotels, rooming houses, camps, and other lodging places.....	15,327	706,779	680,404	110,724	123,125	44,428	99,035	28,037	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services.....	36,761	1,200,598	1,187,204	728,330	231,777	31,033	71,517	228,893	583	8,940	8,824	903	2,449	156	651	2,494
Laundries, laundry services, cleaning and dyeing plants.....	14,931	569,913	562,544	133,895	123,832	15,977	46,767	63,995	257	3,479	3,474	468	904	100	417	584
Beauty and barber shops.....	15,311	260,812	258,946	27,715	66,939	5,917	6,926	76,953	279	4,179	(1)	(1)	1,403	36	93	1,537
Other personal services.....	6,519	369,868	365,714	116,720	40,986	4,139	17,830	87,945	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	17,149	774,082	754,702	235,285	131,592	13,368	41,541	166,209	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Automobile and other repair services.....	29,729	1,170,643	1,159,510	583,450	116,227	23,185	41,201	187,423	357	23,445	23,184	14,803	2,049	598	379	2,377
Automobile parking, repair, and services.....	19,349	883,643	870,107	459,425	85,490	19,199	35,630	132,280	287	22,538	22,345	14,565	1,859	364	364	2,243
Repair services, except automobile.....	10,380	286,997	285,403	126,424	30,737	5,986	7,571	55,143	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	13,806	713,989	687,803	181,586	112,618	24,335	79,188	44,904	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical services.....	19,829	2,363,840	2,353,367	1,253,768	447,842	36,245	35,494	1,184,593	189	29,176	28,566	487	4,281	275	389	18,739
Offices of physicians and surgeons.....	11,246	1,411,912	1,407,074	723,238	236,031	15,967	17,434	851,124	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Offices of dentists and dental surgeons.....	1,240	85,863	85,793	5,612	16,037	1,286	1,777	39,454	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	7,343	866,963	859,895	969,718	235,754	18,992	16,303	294,015	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	1,497	30,459	30,459	2,607	8,096	1,405	1,405	5,168	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	22,844	2,486,817	2,461,243	53,761	498,006	29,795	28,686	1,363,178	446	36,194	36,113	25	3,448	233	202	23,668
Engineering and architectural services.....	5,658	800,884	785,541	183,375	225,077	13,856	8,333	163,936	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	8,380	960,880	951,535	12,809	368,465	17,030	12,421	318,311	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	1,016	46,999	46,825	11,287	8,096	638	549	15,035	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	1,183	9,692	9,491	1,059	359	23	73	1,855	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

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ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	SAN FRANCISCO DISTRICT (California)																	Net profit (less loss) (Thousand dollars)													
									Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)																		
SAN FRANCISCO DISTRICT (California)																				COLLEGE																			
All industries.....	48,942	4,708,929	4,606,080	2,817,944	374,111	111,125	149,646	472,312	12,749	876,584	852,890	520,843	60,703	17,035	31,280	105,689																							
Agriculture, forestry, and fisheries.....	7,592	543,323	531,973	329,245	9,483	18,697	31,269	47,289	2,453	96,872	93,625	64,640	700	2,834	7,531	347																							
Farms.....	6,925	424,522	419,122	288,695	8,161	17,812	29,374	41,621	2,302	74,515	71,607	45,913	570	2,669	7,172	2,078																							
Field crop farms.....	1,378	109,000	105,653	50,570	993	4,300	7,855	15,709	668	12,943	12,221	4,763	86	776	1,544	2,896																							
Fruit, tree nut, and vegetable farms.....	2,993	228,855	224,425	135,072	4,081	8,304	11,921	29,920	(1)	28,943	28,221	(1)	(1)	(1)	(1)	(1)																							
Livestock farms.....	1,816	113,092	111,105	78,492	598	3,948	7,811	21,503	1,324	55,076	53,525	39,046	107	1,734	4,096	3,915																							
Farms, not elsewhere classified.....	738	33,575	32,939	24,561	1,260	1,260	1,787	2,505	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Other agriculture, forestry, and fisheries.....	667	58,801	57,851	40,550	1,322	885	1,895	5,668	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Mining.....	198	10,996	10,837	6,207	625	277	706	299	491	50,265	45,106	22,927	1,029	1,693	4,346	5,519																							
Contract construction.....	2,643	587,400	577,334	476,246	10,236	6,896	8,992	26,992	649	77,924	76,854	60,713	558	873	849	8,260																							
General contractors.....	1,150	423,466	415,825	353,881	6,945	5,179	8,225	16,173	256	48,287	47,366	40,701	252	463	423	3,792																							
Special trade contractors.....	1,421	163,861	161,988	122,301	3,291	3,502	3,501	10,880	345	29,346	29,197	19,943	306	410	425	4,254																							
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Manufacturing.....	1,833	360,497	357,655	267,780	7,941	6,335	7,189	23,505	384	44,157	43,849	29,861	548	767	1,117	4,605																							
Food and kindred products.....	205	143,342	147,499	119,870	2,003	1,531	2,121	7,046	47	18,813	18,621	14,653	85	342	462	839																							
Lumber and wood products, except furniture.....	194	66,529	65,978	54,907	622	1,025	1,520	816	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Printing, publishing, and allied industries.....	391	31,942	31,662	17,245	2,003	759	886	4,758	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Other manufacturing industries.....	1,043	113,664	112,496	75,758	3,313	3,020	2,662	10,885	140	13,192	13,119	8,096	73	242	268	2,429																							
Transportation, communication, electric, gas, and sanitary services.....	848	80,981	79,911	40,243	1,267	3,725	5,391	9,555	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Motor freight transportation and warehousing, terminals, and related services.....	601	48,737	48,052	23,149	952	2,714	3,514	4,920	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Other transportation, communication, electric, gas, and sanitary services.....	247	32,244	31,859	17,094	315	1,011	1,877	4,635	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Wholesale and retail trade.....	12,876	2,194,018	2,163,945	1,603,561	179,504	30,430	20,908	130,631	3,257	432,632	424,646	320,262	31,624	4,419	6,206	23,634																							
Wholesale trade.....	2,122	660,210	652,110	540,346	35,798	5,077	3,994	28,780	721	139,325	138,165	113,765	7,684	1,093	1,282	4,744																							
Groceries and related products.....	473	216,808	215,090	183,723	10,553	1,203	1,242	7,430	141	44,327	44,286	36,885	1,723	270	292	1,169																							
Other wholesale trade.....	1,649	443,402	437,020	356,623	25,245	3,874	2,752	21,350	580	94,998	93,879	76,880	5,961	823	990	3,157																							
Retail trade.....	10,705	1,522,175	1,500,241	1,054,327	143,046	25,255	16,751	101,367	2,512	293,299	286,473	206,480	23,940	3,326	4,924	18,924																							
General merchandise stores.....	374	47,392	46,299	31,342	4,670	775	436	3,633	154	13,332	13,136	9,497	904	146	502	828																							
Food stores.....	1,966	463,138	459,813	364,431	29,416	5,847	4,167	23,112	127	33,903	33,537	26,627	2,304	242	346	1,834																							
Automobile and truck dealers.....	290	189,692	185,810	135,841	10,774	1,309	799	5,771	136	64,809	64,534	52,914	2,722	572	345	1,602																							
Gasoline service stations.....	978	104,535	104,098	76,830	6,015	1,046	602	9,468	255	26,840	26,755	20,676	1,559	192	250	1,978																							
Apparel and accessory stores.....	672	65,633	64,655	40,718	6,437	1,185	507	5,050	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Furniture, home furnishings, and equipment stores.....	626	70,538	69,102	44,320	6,533	959	598	7,102	277	26,267	26,047	17,392	1,807	338	359	2,126																							
Eating and drinking places.....	2,902	199,148	197,319	133,927	43,082	7,606	4,205	22,212	518	31,192	30,809	22,601	6,646	606	1,719	3,311																							
Other retail trade.....	2,897	382,099	373,315	256,918	33,316	6,528	5,377	27,019	904	83,391	82,100	58,148	6,271	1,082	1,187	6,412																							
Wholesale and retail trade not allocable.....	49	11,633	11,594	8,888	660	98	163	484	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Finance, insurance, and real estate.....	14,249	315,082	278,241	1,823	41,530	27,657	49,035	43,025	3,371	52,641	47,136	1,651	4,491	3,893	6,798	17,199																							
Insurance agents, brokers, and service.....	413	17,248	17,144	12,429	3,606	256	239	7,315	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Real estate.....	11,615	207,515	192,948	1,246	9,928	24,803	47,134	24,626	2,354	30,258	29,206	566	1,110	3,724	6,558	5,344																							
Finance, insurance, and real estate, not else- where classified.....	2,221	90,319	68,149	148	28,996	2,598	1,662	11,084	846	17,263	13,115	368	2,263	118	208	9,910																							
Services.....	8,655	616,631	605,634	92,839	123,525	15,318	26,155	191,544	2,016	113,098	112,691	17,038	21,693	2,118	3,623	44,231																							
Hotels, rooming houses, camps, and other lodg- ing places.....	1,331	75,848	72,713	8,133	14,880	4,548	9,599	5,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Personal services.....	1,696	65,398	64,098	12,134	14,918	2,185	4,007	11,779	363	8,533	8,522	1,930	1,831	217	763	1,181																							
Laundries, laundry services, cleaning and dyeing plants.....	685	30,917	30,706	7,947	5,950	1,084	2,693	3,236	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Beauty and barber shops.....	846	20,159	20,130	1,426	6,989	571	573	5,147	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Other personal services.....	165	14,322	13,262	2,761	1,979	530	741	3,396	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Business services.....	829	37,902	36,515	10,279	5,676	792	3,116	7,884	249	12,114	12,027	4,295	2,625	205	256	1,706																							
Automobile and other repair services.....	1,670	75,686	74,499	34,105	7,711	1,641	1,750	14,747	243	6,890	6,866	3,430	403	75	103	1,497																							
Automobile parking, repair, and services.....	1,541	65,166	64,240	30,447	7,130	1,390	1,496	12,330	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Repair services, except automobile.....	329	10,320	10,259	4,058	581	261	254	2,417	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Amusement and recreation services, including motion pictures.....	471	24,855	22,786	5,978	4,051	1,010	2,443	1,692	311	4,730	4,717	1,632	458	168	567	140																							
Medical services.....	1,075	166,676	165,964	6,784	38,569	2,914	2,754	76,704	296	39,400	39,288	410	6,732	345	288	24,348																							
Offices of physicians and surgeons.....	548	93,671	93,514	1,856	15,363	1,353	1,528	54,240	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Other medical services.....	448	6,185	6,137	4,109	20,034	1,178	1,178	19,754	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Legal services.....	730	104,599	103,753	1,607	21,631	1,405	1,723	55,677	176	17,947	17,930	(1)	4,169	202	244	10,537																							
Engineering and architectural services.....	299	29,024	28,947	12,773	4,689	202	181	4,446	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Accounting, auditing, and bookkeeping services.....	409	33,282	33,002	163	10,805	601	503	12,736	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																							

Footnotes at end of table.

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Table 17 —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	FLORIDA						GEORGIA						Net profit (less loss) (Thousand dollars)			
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)		Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)
All industries.....	23,769	1,391,362	1,367,520	747,825	133,248	34,292	47,915	178,132	14,027	1,284,710	1,268,061	867,337	83,040	17,270	31,658	135,716
Agriculture, forestry, and fisheries.....	2,775	110,042	109,158	63,440	2,913	2,330	6,284	8,489	1,854	84,581	83,856	62,473	565	995	4,713	4,357
Farms.....	2,484	95,967	95,141	54,584	2,128	2,154	5,432	8,728	1,640	57,316	56,636	39,467	312	812	4,140	3,012
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Fruit, tree nut, and vegetable farms.....	1,470	58,525	57,968	32,786	641	1,432	2,830	8,163	370	10,146	10,011	5,523	74	187	1,870	1,918
Livestock farms.....	450	21,331	21,215	11,716	483	373	1,532	2,494	665	25,792	25,540	19,584	152	268	1,548	439
Farms, not elsewhere classified.....	410	12,106	11,992	7,697	843	261	791	2,569	430	13,405	13,356	9,672	86	256	981	257
Other agriculture, forestry, and fisheries.....	291	14,075	14,017	8,856	785	176	852	2,239	214	27,265	27,220	23,006	253	183	573	1,345
Mining.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction.....	1,669	120,491	119,540	90,158	2,609	2,019	1,650	11,918	1,195	127,248	126,599	98,662	4,192	1,475	2,765	7,540
General contractors.....	430	55,240	54,507	46,508	335	270	422	7,993	431	72,498	71,993	59,123	3,295	1,605	1,162	7,815
Special trade contractors.....	1,239	65,251	65,033	43,650	2,274	1,449	1,228	8,394	759	52,633	52,490	37,551	872	870	1,400	5,708
Contractors not allocable.....	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	592	71,317	70,747	54,299	1,534	1,115	1,522	4,459	714	120,741	119,806	90,376	2,794	1,618	3,262	9,271
Food and kindred products.....	64	19,030	18,953	16,344	51	269	122	383	105	23,996	23,882	19,396	136	298	576	1,316
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	277	27,091	26,919	19,935	268	407	1,510	1,588
Printing, publishing, and allied industries.....	248	9,245	9,245	5,419	299	174	400	1,004	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries.....	160	27,911	27,815	21,162	1,120	483	494	1,501	270	58,345	57,737	44,601	1,291	689	716	4,424
Transportation, communication, electric, gas, and sanitary services.....	427	24,999	24,883	14,803	366	537	1,760	3,139	297	28,159	28,105	14,190	905	1,062	3,585	2,153
Motor freight transportation and warehousing, terminals, and related services.....	202	17,376	17,277	10,905	331	456	1,395	1,355	295	26,899	26,846	13,003	895	1,062	3,584	2,147
Other transportation, communication, electric, gas, and sanitary services.....	225	7,623	7,606	3,898	35	81	365	1,784	2	1,260	1,259	1,187	10	-	1	6
Wholesale and retail trade.....	6,066	640,448	633,932	469,106	98,209	7,400	8,626	32,005	4,629	725,854	718,486	574,845	42,750	6,972	6,989	40,965
Wholesale trade.....	953	187,965	186,298	146,874	14,532	1,983	1,772	8,392	783	277,232	275,253	227,155	15,210	2,378	2,463	12,595
Groceries and related products.....	238	80,843	80,344	61,544	7,856	3,663	814	2,337	119	83,591	83,175	72,360	4,516	1,807	1,807	1,807
Other wholesale trade.....	715	107,122	105,914	85,330	6,676	1,420	958	5,555	664	193,641	192,078	154,795	10,694	1,828	1,768	10,788
Retail trade.....	5,113	452,483	447,674	322,232	43,677	5,417	6,854	23,613	3,841	447,440	442,051	346,880	27,499	4,395	4,519	28,298
General merchandise stores.....	413	23,019	22,921	15,280	2,164	370	834	1,076	249	36,092	35,537	26,506	2,864	297	270	3,088
Food stores.....	662	64,599	63,398	52,270	3,358	366	842	3,024	669	92,926	92,538	78,320	4,004	1,090	802	3,749
Automobile and truck dealers.....	358	26,262	26,080	19,448	3,848	329	166	2,053	368	83,704	82,260	72,912	3,054	401	246	2,313
Gasoline service stations.....	766	59,365	59,305	46,967	4,008	349	417	2,569	603	40,932	40,611	32,196	2,419	367	590	2,425
Apparel and accessory stores.....	507	44,696	44,120	29,501	4,738	570	458	3,381	233	25,661	24,919	15,848	2,975	363	303	2,632
Furniture, home furnishings, and equipment stores.....	298	25,710	25,395	16,774	3,492	308	375	1,134	203	14,780	14,572	9,745	1,095	144	172	1,465
Eating and drinking places.....	721	43,973	43,487	22,341	7,916	1,128	1,493	2,513	274	136,775	135,052	97,713	8,951	340	230	1,961
Other retail trade.....	1,388	124,864	124,122	84,051	14,153	1,997	2,269	7,863	1,244	136,775	135,052	101,640	8,951	1,946	1,946	10,665
Wholesale and retail trade not allocable.....	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	6,259	75,472	68,714	2,665	4,542	12,930	12,011	10,863	2,703	52,626	46,504	5,828	6,411	3,167	6,744	12,256
Insurance agents, brokers, and service.....	272	8,919	8,753	4,825	1,508	71	79	4,225	274	4,959	4,917	98	851	40	61	1,729
Real estate.....	4,599	61,471	56,971	2,665	3,021	11,991	11,759	4,450	2,182	37,177	35,189	4,988	3,143	2,760	6,229	7,459
Finance, insurance, and real estate, not elsewhere classified.....	1,388	5,182	2,990	-	13	868	173	1,588	247	10,490	6,398	742	2,417	367	454	3,068
Services.....	5,931	347,625	339,579	52,862	63,056	7,937	15,943	107,238	2,613	138,709	137,953	16,302	25,359	1,920	3,391	58,477
Hotels, rooming houses, camps, and other lodging places.....	1,080	63,399	58,677	8,640	12,357	3,841	7,107	2,367	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services.....	1,093	28,784	28,718	5,316	7,175	599	1,754	4,630	551	15,440	15,087	3,655	2,779	403	957	3,000
Laundries, laundry services, cleaning and dyeing plants.....	401	7,978	7,957	1,903	1,985	142	724	579	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops.....	543	5,552	5,341	1,338	1,306	170	253	1,033	248	4,074	4,070	556	687	80	92	1,537
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	328	6,862	6,755	1,766	1,338	237	429	1,341	300	9,866	9,846	2,739	1,817	234	477	2,474
Automobile and other repair services.....	973	32,834	32,721	15,868	3,942	611	789	5,809	376	13,110	13,044	9,944	1,293	226	377	2,158
Automobile parking, repair, and services.....	622	21,210	21,124	11,447	2,097	429	560	3,962	322	10,652	10,646	5,402	1,097	207	300	1,711
Repair services, except automobile.....	351	11,624	11,597	4,721	1,845	182	229	1,847	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	543	28,818	27,964	8,317	2,641	491	2,475	2,493	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical services.....	585	70,567	70,477	1,351	9,858	609	1,287	4,307	395	33,707	33,575	622	4,905	293	308	18,989
Offices of physicians and dentists.....	428	57,799	57,720	730	7,401	474	1,044	3,041	331	28,984	28,856	179	3,862	256	236	18,025
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	827	70,306	68,396	1,950	12,239	744	1,266	4,100	483	38,942	38,861	147	5,946	284	599	25,798
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	158	11,522	11,398	1,222	3,254	141	96	3,193
Accounting, auditing, and bookkeeping services.....	221	18,084	18,027	801	6,189	348	418	5,950	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nature of business not allocable.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Deprecia- tion (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Deprecia- tion (thousand dollars)	Net profit (less loss) (thousand dollars)	CHICAGO DISTRICT (Illinois)																
																	Net profit (less loss) (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries (thousand dollars)	Taxes (thousand dollars)	Deprecia- tion (thousand dollars)	Net profit (less loss) (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries (thousand dollars)	Taxes (thousand dollars)	Deprecia- tion (thousand dollars)	Net profit (less loss) (thousand dollars)					
ILLINOIS, TOTAL																																	
All industries.....	60,506	4,891,615	4,801,603	2,745,996	442,403	144,484	166,381	612,353	42,727	3,539,483	3,470,715	1,840,525	361,958	111,140	129,983	462,346																	
Agriculture, forestry, and fisheries.....	7,675	192,401	190,194	96,376	2,436	8,463	15,459	44,798	2,811	78,188	77,283	46,203	1,784	2,656	5,725	10,228																	
Farms.....	7,214	174,158	172,117	82,319	1,907	8,238	14,332	43,497	2,424	63,967	63,319	37,205	1,310	2,437	5,725	9,582																	
Field crop farms.....	3,387	56,942	56,405	16,203	1	4,445	3,445	23,769	889	11,110	10,906	2,846	(1)	(1)	(1)	4,886																	
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Livestock farms.....	2,823	90,663	89,575	56,443	182	2,879	7,367	14,751	1,072	33,780	33,434	23,962	1,82	1,015	2,550	2,472																	
Farms, not elsewhere classified.....	808	15,153	14,869	6,601	834	618	7,603	3,811	340	9,220	9,154	5,320	227	284	1,586	1,586																	
Other agriculture, forestry, and fisheries.....	461	18,243	17,977	11,157	529	225	1,127	1,301	387	14,221	13,964	8,998	474	219	1,065	4,454																	
Mining.....	386	37,640	36,013	26,212	541	772	2,530	27,803	170	11,784	10,840	6,971	20	243	786	27,465																	
Contract construction.....	3,182	345,141	341,877	261,937	6,364	5,446	7,854	27,901	2,031	229,454	226,773	177,556	4,458	3,559	5,016	16,363																	
General contractors.....	854	167,600	165,794	136,915	2,062	2,225	3,625	7,154	603	113,103	111,435	94,719	1,425	1,468	2,352	3,625																	
Special trade contractors.....	2,224	168,890	167,669	118,321	4,302	3,076	4,118	20,310	1,329	129,498	128,722	77,416	3,033	1,984	2,553	13,639																	
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Manufacturing.....	1,913	379,679	375,671	263,190	9,798	6,729	7,548	39,685	1,470	328,608	324,676	227,381	8,415	5,998	5,642	35,168																	
Food and kindred products.....	310	107,597	107,191	78,661	2,038	1,780	2,159	7,905	178	87,742	87,353	62,914	2,276	1,290	1,686	7,017																	
Lumber and wood products, except furniture.....	126	17,862	17,668	12,041	161	378	372	2,965	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Printing, publishing, and allied industries.....	285	36,117	35,838	23,507	409	418	1,203	4,046	205	26,856	26,618	17,032	278	287	774	3,687																	
Other manufacturing industries.....	1,192	218,103	214,974	148,981	6,690	4,153	3,814	24,769	1,001	203,383	200,270	139,437	5,861	3,823	3,423	23,035																	
Transportation, communication, electric, gas, and sanitary services.....	939	127,209	125,587	84,325	2,431	3,062	7,461	9,903	561	68,451	66,988	42,395	2,408	1,519	3,888	6,151																	
Motor freight transportation and warehousing.....	685	68,926	67,591	38,856	337	2,559	5,641	7,075	388	37,263	36,023	22,046	321	1,133	2,305	3,868																	
Other transportation, communication, electric, gas, and sanitary services.....	254	58,283	57,996	45,469	2,094	503	1,820	4,828	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Wholesale and retail trade.....	15,667	2,453,255	2,426,761	1,847,373	171,615	52,144	24,585	148,148	10,705	1,626,934	1,611,198	1,198,784	121,448	34,457	16,382	105,716																	
Wholesale trade.....	2,909	943,858	935,517	771,094	46,736	9,272	6,536	49,524	2,301	651,213	644,787	511,618	37,385	6,067	4,816	42,146																	
Groceries and related products.....	382	201,660	201,255	178,360	8,060	7,702	2,572	5,300	251	173,959	173,633	154,718	4,339	4,339	4,817	4,817																	
Other wholesale trade.....	2,527	742,208	734,256	592,734	38,676	7,700	5,857	44,024	2,010	477,254	471,154	356,900	30,934	5,628	4,172	37,329																	
Retail trade.....	12,715	1,499,389	1,481,269	1,069,050	123,934	43,665	17,903	97,918	8,703	970,170	960,879	683,076	83,475	28,269	11,512	63,347																	
General merchandise stores.....	745	58,822	57,564	40,135	5,361	2,074	1,349	2,091	577	44,345	43,346	29,689	4,337	1,601	1,015	1,315																	
Food stores.....	1,742	278,220	276,000	216,867	16,797	7,832	2,730	13,904	1,258	190,267	189,013	147,529	11,820	5,425	1,902	9,812																	
Automobile and truck dealers.....	545	200,597	198,578	172,772	8,320	1,520	599	5,279	269	118,823	117,800	102,759	6,608	828	313	3,037																	
Gasoline service stations.....	1,728	162,553	161,751	118,256	10,219	6,105	1,187	11,070	1,064	114,584	114,321	83,314	7,960	3,891	719	7,023																	
Apparel and accessory stores.....	857	104,279	103,061	66,161	10,309	3,018	1,133	8,675	669	84,531	83,411	53,475	8,436	2,285	957	7,010																	
Furniture, home furnishings, and equipment stores.....	587	79,591	77,315	50,212	8,673	2,667	1,077	5,394	361	41,050	40,241	26,965	3,701	1,276	676	2,465																	
Eating and drinking places.....	2,758	172,029	170,620	87,943	28,300	5,597	4,583	17,940	1,897	118,079	120,291	66,221	20,926	6,213	3,188	13,353																	
Other retail trade.....	3,753	443,298	436,380	316,644	35,955	11,842	5,195	33,565	2,478	248,491	245,456	173,124	21,687	9,924	2,742	19,332																	
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Finance, insurance, and real estate.....	20,005	508,637	472,030	15,461	81,453	47,836	67,257	93,467	16,759	466,150	435,308	10,185	77,452	45,667	64,195	79,804																	
Insurance agents, brokers, and service.....	20,887	469,954	466,013	15,461	10,497	267	386	13,969	441	30,585	29,940	6,690	8,060	118	159	7,553																	
Real estate.....	14,988	306,572	291,953	2,860	23,552	45,285	66,049	26,940	12,745	281,131	271,380	719	22,008	43,363	63,225	19,465																	
Finance, insurance, and real estate, not else- where classified.....	4,130	155,111	134,064	2,776	47,404	2,304	822	53,058	3,573	154,234	133,988	2,776	47,384	2,186	811	52,786																	
Services.....	10,666	846,505	832,322	150,622	167,592	20,027	33,646	255,050	8,195	729,299	717,034	131,450	145,800	17,392	27,952	215,387																	
Hotels, rooming houses, camps, and other lodg- ing places.....	1,069	83,482	82,097	11,029	16,583	7,600	10,617	2,559	864	73,247	73,921	8,903	15,239	7,066	9,203	22,395																	
Personal services.....	2,189	98,738	97,851	26,523	10,676	2,537	6,130	18,467	1,552	77,659	77,074	19,721	14,249	1,975	4,634	13,239																	
Laundries, laundry services, cleaning and dyeing plants.....	1,062	47,633	47,220	9,464	11,780	1,362	4,240	5,173	770	40,593	40,319	8,032	10,201	1,206	3,358	5,002																	
Beauty and barber shops.....	493	8,712	8,673	417	1,738	109	239	3,656	547	6,198	6,172	217	1,401	97	210	2,093																	
Other personal services.....	434	41,938	41,958	14,642	4,158	1,066	1,651	9,638	235	30,868	30,583	11,412	2,647	672	1,066	6,144																	
Business services.....	1,172	80,754	79,852	34,461	9,531	1,134	3,641	15,524	1,050	76,900	76,003	31,909	9,333	998	3,506	15,145																	
Automobile and other repair services.....	1,370	76,229	74,160	37,063	7,453	2,407	3,669	13,548	1,165	69,079	67,047	33,965	6,338	2,149	3,359	12,120																	
Automobile parking, repair, and services.....	714	49,193	47,248	23,946	4,593	1,780	2,865	8,447	640	47,225	45,314	23,119	4,507	1,688	2,662	7,975																	
Repair services, except automobile.....	656	27,036	26,912	13,117	2,860	627	804	5,101	525	21,854	21,733	10,846	1,831	461	697	4,145																	
Amusement and recreation services, including motion pictures.....	1,084	42,684	40,182	11,055	6,208	1,829	4,243	4,552	759	31,468	29,970	7,668	4,437	1,386	2,801	3,871																	
Medical services.....	933	114,138	113,760	7,534	20,629	1,102	1,560	55,709	800	95,545	95,181	5,331	17,515	811	1,270	47,006																	
Offices of physicians and surgeons.....	535	69,525	69,243	1,521	11,767	414	842	39,237	490	61,872	61,618	1,261	10,367	314	694	34,278																	
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Other medical services.....	319	39,242	39,146	6,013	8,206	612	643	13,457	231	28,302	28,191	4,070	6,492	421	501	9,713																	
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Legal services.....	1,685	194,272	192,383	2,253	38,996	1,454	1,326	109,032	1,072	167,185	165,714	2,253	35,358	1,282	1,564	91,856																	
Engineering and architectural services.....	461	83,681	82,372	20,721	28,996	1,152	911	12,664	406	77,471	76,162	19,818	23,219	1,073	1,844	11,142																	
Accounting, auditing, and bookkeeping services.....	485	66,798	63,953	23,837	23,837	733	794	26,873	357	53,146	50,306	489	18,774	573	619	22,857																	
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)																	

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMB-8 OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	SPRINGFIELD DISTRICT (ILLINOIS)					INDIANA				
									Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)
All industries.....	17,779	1,352,132	1,330,888	905,471	80,445	33,344	36,398	150,007	19,166	1,370,194	1,348,665	856,434	98,173	23,542	34,272	187,468		
Agriculture, forestry, and fisheries.....	4,864	114,213	112,911	50,173	652	5,807	9,734	34,572	2,592	55,144	53,847	29,664	329	1,948	4,906	10,792		
Farms.....	4,790	108,898	108,014	48,014	597	5,801	9,672	33,705	2,508	51,838	50,683	27,803	112	1,948	4,733	10,665		
Field crop farms.....	2,498	45,832	45,499	13,357	(1)	3,574	4,435	18,823	822	18,288	17,960	9,931	1	585	1,780	3,588		
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Livestock farms.....	1,751	56,883	56,141	32,481	(1)	1,864	4,817	12,279	1,026	22,924	22,554	12,994	81	916	2,050	4,737		
Farms, not elsewhere classified.....	468	5,933	5,715	3,281	597	324	357	2,225	555	6,883	6,429	2,751	30	337	1,523	3,833		
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Mining.....	216	25,856	25,173	19,641	521	529	1,744	2,338	259	18,907	18,447	11,054	317	436	1,793	2,335		
Contract construction.....	1,151	115,687	115,104	84,381	1,906	1,887	2,838	10,938	1,471	140,221	138,773	99,887	1,551	2,232	3,189	19,817		
General contractors.....	251	54,497	54,359	42,196	637	1,777	2,373	3,892	478	78,932	78,158	62,295	685	962	1,290	7,033		
Special trade contractors.....	895	59,392	58,947	40,905	1,269	1,692	1,565	6,071	993	61,289	60,615	37,592	866	1,270	1,899	12,788		
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Manufacturing.....	442	51,071	50,995	35,809	1,383	1,087	1,550	4,517	697	76,844	76,526	51,723	1,726	1,343	1,832	9,944		
Food and kindred products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Other manufacturing industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Transportation, communication, electric, gas, and sanitary services.....	378	58,758	58,599	41,930	23	1,543	3,373	3,752	328	9,171	9,147	5,086	6	323	727	1,296		
Motor freight transportation and warehousing, terminals, and related services.....	297	31,663	31,568	16,810	16	1,426	3,336	3,207	243	7,146	7,125	3,325	-	292	704	1,214		
Other transportation, communication, electric, gas, and sanitary services.....	81	27,095	27,031	25,120	7	117	237	545	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Wholesale and retail trade.....	4,961	826,321	815,563	648,589	50,167	17,687	8,203	42,432	6,440	830,567	819,781	632,787	58,496	9,488	9,110	51,004		
Wholesale trade.....	608	292,645	290,730	259,476	9,351	2,205	1,720	7,378	861	274,735	273,247	223,671	16,177	2,704	2,255	14,621		
Groceries and related products.....	91	27,691	27,422	23,642	1,609	133	205	683	178	56,043	55,767	45,651	3,284	540	436	3,067		
Other wholesale trade.....	517	266,954	263,108	235,834	7,742	2,072	1,515	6,695	683	218,692	217,480	178,020	12,893	2,164	1,819	11,954		
Retail trade.....	4,342	529,219	520,390	385,974	40,459	15,396	6,391	34,776	5,498	552,325	543,026	406,521	42,181	6,636	9,229	36,155		
General merchandise stores.....	168	44,477	43,218	30,306	1,024	273	334	776	319	29,540	29,320	18,750	3,170	424	436	7,741		
Food stores.....	484	87,953	86,987	69,338	4,977	2,587	828	4,092	730	112,890	112,353	92,521	6,850	965	1,289	4,608		
Automobile and truck dealers.....	276	81,774	80,778	60,013	3,712	702	286	2,242	285	85,094	84,382	71,794	3,974	676	2,374	4,048		
Gasoline service stations.....	664	47,469	47,430	36,942	2,259	2,214	468	4,047	848	70,728	70,347	55,369	4,161	700	550	4,000		
Apparel and accessory stores.....	188	19,748	19,650	12,686	1,873	733	226	1,665	437	27,522	27,198	18,197	2,192	437	202	2,239		
Furniture, home furnishings, and equipment stores.....	226	38,541	37,074	23,247	4,972	1,391	401	2,929	453	42,166	41,225	27,406	3,454	423	513	3,304		
Eating and drinking places.....	861	43,950	43,329	21,722	7,374	2,378	1,395	4,587	1,231	59,492	56,882	31,954	8,594	1,397	1,666	8,876		
Other retail trade.....	1,475	194,807	193,924	143,520	1,268	4,918	2,453	14,233	1,195	124,893	121,322	90,530	10,010	1,614	1,716	8,913		
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Finance, insurance, and real estate.....	3,248	42,487	36,722	5,776	4,001	2,169	3,062	14,163	3,565	49,460	43,815	3,665	3,910	3,858	6,254	14,301		
Insurance agents, brokers, and service.....	447	16,369	16,073	3,655	2,437	129	227	6,416	398	11,336	11,266	2,046	1,490	149	151	4,462		
Real estate.....	2,243	25,241	20,573	2,121	1,544	1,922	2,824	7,475	2,401	30,955	28,183	463	1,572	3,555	6,085	8,230		
Finance, insurance, and real estate, not elsewhere classified.....	558	877	76	(1)	20	118	11	272	766	7,169	4,366	1,156	848	154	18	1,609		
Services.....	2,470	117,206	115,288	19,172	21,792	2,635	5,694	39,663	3,814	189,880	188,329	22,568	31,838	3,859	6,461	80,649		
Hotels, rooming houses, camps, and other lodging places.....	205	8,235	8,106	2,106	1,344	524	1,409	2,164	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Personal services.....	637	21,079	20,777	4,802	3,427	562	1,496	5,228	1,177	29,888	29,738	5,478	6,230	735	2,322	5,553		
Laundries, laundry services, cleaning and dyeing plants.....	292	7,040	6,901	1,432	1,579	156	882	171	621	19,715	19,591	3,591	4,592	593	1,783	1,854		
Beauty and barber shops.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Business services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Automobile and other repair services.....	205	7,150	7,113	3,098	1,115	258	310	1,428	266	4,663	4,502	1,710	254	129	484	922		
Automobile parking, repair, and services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Repair services, except automobile.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Amusement and recreation services, including motion pictures.....	325	11,216	10,212	3,387	1,771	443	1,442	381	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Medical services.....	132	18,593	18,579	2,203	3,114	291	290	8,703	455	65,160	64,928	2,922	9,383	1,176	631	36,108		
Offices of physicians and surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Legal services.....	612	27,087	26,669	(1)	3,638	172	362	17,176	532	42,350	42,163	(1)	7,101	717	314	21,665		
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit, (less loss) (Thousand dollars)	KANSAS							
									Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit, (less loss) (Thousand dollars)
IOWA																
All industries.....	23,742	1,518,335	1,492,089	1,047,724	70,065	25,796	33,768	191,413	12,975	1,028,922	1,015,256	687,263	63,397	18,832	23,337	118,937
Agriculture, forestry, and fisheries.....	10,819	319,538	311,749	199,897	1,192	8,299	14,687	62,658	3,682	144,384	143,857	96,647	225	3,239	7,230	21,829
Farms.....	10,436	286,012	279,474	176,707	37	7,934	14,187	57,471	3,405	122,105	119,645	77,049	217	3,162	7,049	20,297
Field crop farms.....	2,754	37,305	35,711	12,220	-	2,737	3,684	13,566	1,029	30,831	29,479	13,249	3	1,411	3,040	8,300
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms.....	7,161	262,648	237,937	161,280	24	5,024	10,262	42,319	1,958	86,669	85,718	62,305	146	1,565	3,628	9,957
Farms, not elsewhere classified.....	322	5,848	5,616	3,171	13	162	230	1,443	153	4,072	3,915	1,248	68	1,248	213	1,901
Other agriculture, forestry, and fisheries.....	333	33,526	32,275	23,190	1,155	365	500	5,187	277	22,279	22,212	17,598	8	77	283	1,532
Mining.....	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	344	27,051	25,736	11,684	752	353	2,316	4,555
Contract construction.....	969	100,948	99,539	70,425	3,190	1,622	2,377	11,591	527	65,929	65,408	51,068	392	842	1,708	7,065
General contractors.....	304	48,016	48,039	36,955	1,670	663	1,244	4,030	186	42,257	41,822	34,661	198	358	764	3,901
Special trade contractors.....	640	51,416	50,984	33,364	1,520	955	1,125	7,148	341	23,672	23,586	16,407	194	484	544	3,704
Contractors not allocable.....	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	-	-	-	-	-	-	-	-
Manufacturing.....	615	104,735	104,421	77,173	1,016	1,161	2,425	9,816	308	32,151	32,008	21,535	1,204	842	902	3,668
Food and kindred products.....	171	57,236	57,839	45,733	236	1,417	1,159	3,562	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries.....	297	33,176	32,977	23,055	701	531	827	4,595	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	378	17,767	17,736	13,388	235	323	533	1,420	213	22,478	21,638	14,976	140	364	541	1,977
Motor freight transportation and warehousing, terminals, and related services.....	328	15,452	15,445	11,575	168	291	453	1,392	139	13,298	12,513	9,510	3	181	305	1,182
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	4,563	800,699	786,780	646,809	42,963	8,879	6,143	41,829	3,369	603,075	596,788	473,572	37,825	9,007	5,149	31,646
Wholesale trade.....	970	309,833	306,741	269,518	12,078	2,226	1,679	11,170	626	210,841	208,210	180,212	6,497	2,323	1,436	9,405
Groceries and related products.....	127	65,895	65,569	58,651	2,973	2,265	330	1,685	80	23,079	22,928	19,133	1,031	132	190	1,272
Other wholesale trade.....	843	243,938	241,172	210,867	9,105	1,961	1,349	9,485	546	187,766	185,282	161,029	5,466	-191	1,246	8,133
Retail trade.....	3,573	489,015	478,204	376,233	30,809	6,567	4,409	30,224	2,741	390,275	386,641	291,724	31,303	6,547	3,697	22,144
General merchandise stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	175	13,604	13,450	9,586	1,012	187	236	808
Food stores.....	347	81,159	80,839	66,497	4,606	851	752	2,566	277	75,482	75,148	61,526	4,764	423	586	3,747
Automobile and truck dealers.....	168	69,159	68,653	59,622	2,697	1,400	233	2,066	152	54,118	53,564	4,266	2,266	242	137	1,054
Gasoline service stations.....	519	53,802	53,448	40,656	2,981	1,391	446	4,542	513	48,938	48,680	35,086	3,322	3,247	772	2,003
Apparel and accessory stores.....	425	39,962	39,599	24,654	3,788	596	292	4,718	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment stores.....	140	11,990	11,859	8,313	930	128	218	1,153	185	22,345	22,179	15,019	2,705	324	205	1,948
Eating and drinking places.....	594	21,690	21,539	11,789	3,759	745	479	1,672	481	23,454	23,286	11,248	5,447	595	488	1,699
Other retail trade.....	1,237	195,656	189,848	152,796	10,990	2,286	1,759	12,959	831	129,030	127,817	97,413	8,870	1,272	1,101	9,862
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	4,306	49,902	48,133	9,238	3,386	3,609	4,533	18,523	2,203	23,510	22,461	3,441	1,508	1,708	2,105	8,925
Insurance agents, brokers, and service.....	448	10,163	10,071	487	1,473	92	418	5,192	348	7,551	7,505	2,371	887	57	101	2,650
Real estate.....	3,288	34,198	33,213	8,196	1,196	3,412	4,056	10,059	1,513	15,218	14,375	1,070	621	1,631	1,990	5,679
Finance, insurance, and real estate, not elsewhere classified.....	570	5,541	4,849	555	717	105	59	3,272	342	741	581	-	-	20	14	596
Services.....	2,037	122,823	121,714	30,326	18,083	1,774	2,750	45,613	2,329	110,344	109,310	16,340	21,351	2,477	3,786	36,732
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services.....	354	13,162	13,076	3,372	1,620	236	604	3,172	514	18,166	18,083	3,621	4,333	599	1,076	3,218
Laundries; laundry services; cleaning and dyeing plants.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	180	6,469	6,040	1,509	2,064	101	117	1,506	341	8,376	8,366	3,423	369	62	194	1,442
Automobile and other repair services.....	535	31,061	31,025	22,170	1,791	379	344	4,613	344	11,255	11,173	4,500	1,827	202	283	1,837
Automobile parking, repair, and services.....	265	24,936	24,903	19,873	1,112	320	198	2,514	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Repair services, except automobile.....	270	6,125	6,122	2,297	679	99	186	2,099	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	268	8,734	8,168	2,052	1,415	31	758	1,252
Medical services.....	319	32,893	32,798	483	5,614	422	449	18,229	176	24,802	24,755	1,044	9,248	301	616	11,582
Offices of physicians and surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	307	22,066	21,746	-	3,190	147	309	14,924	310	23,408	23,392	204	2,601	200	195	12,996
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partner-ships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of partner-ships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)
KENTUCKY																
All industries.....	16,315	1,032,745	1,020,437	669,360	80,068	17,093	25,822	123,139	10,890	1,049,975	1,030,022	652,841	74,449	15,320	32,690	127,302
Agriculture, forestry, and fisheries.....	3,154	48,915	47,717	25,843	437	1,207	4,555	8,669	1,638	91,008	89,272	53,678	2,032	921	5,071	14,396
Farms.....	3,006	44,710	43,516	22,502	243	1,151	4,483	8,363	1,366	87,448	85,712	51,448	1,999	774	4,429	13,707
Field crop farms.....	1,210	13,499	13,135	7,334	66	503	1,583	2,607	692	47,310	45,869	22,705	127	648	3,292	11,890
Fruit, nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms.....	1,361	25,232	24,557	13,949	187	609	2,711	3,782	554	15,101	14,927	10,083	-	118	1,021	1,653
Farms, not elsewhere classified.....	387	3,339	3,184	930	-	30	164	1,713	(1)	27,060	27,039	19,827	1,905	(1)	642	689
Other agriculture, forestry, and fisheries.....	662	27,654	27,483	14,608	1,722	580	1,541	2,912	191	34,365	31,448	14,177	873	1,613	2,949	1,592
Contract construction.....	1,264	92,447	91,984	34,156	3,814	1,307	4,191	12,148	721	80,992	79,761	63,605	513	1,218	3,388	5,107
General contractors.....	391	49,414	49,442	39,377	390	537	1,451	5,569	247	49,913	49,913	42,586	178	648	1,599	1,751
Special trade contractors.....	800	39,155	39,064	25,296	2,863	692	1,229	5,849	469	29,877	29,246	19,940	278	566	789	4,422
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	491	51,048	50,842	34,556	2,261	854	1,322	5,050	423	75,822	75,132	55,676	1,007	1,194	1,742	6,620
Food and kindred products.....	110	17,413	17,386	13,408	223	198	(1)	1,327	97	37,230	36,808	27,889	523	523	640	3,212
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	165	17,155	17,001	13,359	166	352	686	429
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries.....	185	16,632	16,459	10,228	799	229	386	2,659	160	14,510	14,436	10,688	318	167	416	879
Transportation, communication, electric, gas, and sanitary services.....	276	14,857	14,631	9,290	103	447	497	1,488	313	20,579	20,208	8,218	284	644	1,892	4,851
Motor freight transportation and warehousing, terminals, and related services.....	225	11,244	11,238	6,652	67	419	352	1,252	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	204	12,357	12,130	4,750	250	190	744	3,724
Wholesale and retail trade.....	5,524	651,814	643,697	496,190	40,667	9,953	6,791	47,143	3,095	534,715	528,611	425,828	33,550	4,870	5,298	22,726
Wholesale trade.....	906	202,073	199,937	161,052	11,310	1,643	2,425	13,029	251	180,478	179,144	151,107	7,748	1,143	1,597	6,936
Groceries and related products.....	117	46,208	45,931	42,087	1,316	302	282	1,750	234	58,351	58,203	48,237	2,956	239	267	1,646
Other wholesale trade.....	789	155,865	154,006	113,965	9,994	1,341	2,143	11,279	317	122,127	120,941	102,870	4,992	844	1,030	4,250
Retail trade.....	4,594	449,741	443,760	335,138	29,376	8,310	4,366	34,186	2,343	352,837	348,067	273,733	22,733	3,723	3,693	15,776
General merchandise stores.....	337	24,678	24,507	18,977	1,376	475	190	1,595	171	21,271	20,796	16,264	1,325	236	270	1,879
Food stores.....	574	67,248	67,097	55,634	3,009	994	664	2,852	524	139,631	138,754	118,372	8,888	1,107	1,299	2,629
Automobile and truck dealers.....	217	62,366	62,078	52,725	2,144	341	282	2,444	83	50,773	49,964	43,035	2,195	244	172	1,884
Gasoline service stations.....	654	50,996	50,271	40,438	2,200	405	268	4,130	188	13,624	13,552	10,068	1,076	119	125	927
Apparel and accessory stores.....	234	23,037	22,806	15,493	2,156	619	229	1,785	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment stores.....	293	28,777	27,616	18,364	2,518	539	375	2,310	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Eating and drinking places.....	751	32,222	31,455	17,594	4,718	1,278	761	15,526	383	18,881	18,580	11,127	2,716	500	470	1,663
Other retail trade.....	1,514	160,417	158,430	115,513	11,239	3,659	1,597	15,926	744	96,725	94,871	61,173	6,665	1,221	1,085	5,221
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	2,291	21,907	20,829	908	918	1,163	3,449	9,437	2,297	38,179	32,747	-	4,101	2,024	7,421	10,253
Insurance agents, brokers, and service.....	247	4,913	4,906	861	448	38	29	2,953	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate.....	1,777	15,886	15,142	47	235	1,113	3,193	6,441	1,783	25,632	24,293	-	1,833	1,732	7,179	5,588
Finance, insurance, and real estate, not elsewhere classified.....	267	1,108	781	-	235	12	227	61	439	11,149	7,088	-	2,029	277	234	3,956
Services.....	2,605	124,011	123,163	23,809	30,146	1,579	5,216	36,202	2,212	174,315	172,843	31,659	32,089	2,836	5,929	61,757
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services.....	760	19,055	18,643	4,585	2,038	279	1,673	4,647	537	22,420	22,308	6,508	4,196	488	926	3,761
Laundries, laundry services, cleaning and dyeing plants.....	276	6,410	6,086	1,474	1,028	147	996	540	224	14,547	14,498	5,450	2,644	345	544	1,324
Beauty and barber shops.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	240	4,374	4,374	169	1,243	77	115	1,648
Other personal services.....	266	9,512	9,479	2,802	653	88	612	2,637	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	296	25,161	25,091	2,568	16,930	118	1,458	2,437	211	11,544	11,145	2,347	2,448	238	1,201	2,027
Automobile and other repair services.....	523	19,161	19,081	9,346	2,073	324	509	1,877	275	11,116	10,958	4,736	1,579	201	314	1,697
Automobile parking, repair, and services.....	300	12,461	12,383	7,056	671	197	138	945	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Repair services, except automobile.....	223	6,700	6,698	2,490	1,402	127	171	932	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	316	4,666	4,541	2,271	735	110	432	2,238	218	11,591	11,481	2,289	2,056	702	2,036	829
Medical services.....	232	19,508	19,502	1,277	2,035	189	247	11,884	266	46,496	46,050	2,272	8,669	528	557	23,334
Offices of physicians and dentists.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	202	35,653	35,223	1,305	6,052	324	360	19,475
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	238	19,353	19,347	729	2,868	213	149	10,578	408	50,953	50,793	11,553	7,420	312	352	23,982
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

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ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE —Continued

Selected industry	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)
MARYLAND																
All industries.....	11,351	867,701	849,812	497,215	73,445	17,954	29,748	120,256	35,352	3,017,666	2,982,198	1,835,003	234,921	87,978	73,144	371,770
Agriculture, forestry, and fisheries.....	883	30,387	28,076	14,627	1,252	647	2,534	5,813	2,642	62,371	61,623	33,736	1,098	1,283	4,694	9,324
Farms.....	679	10,239	10,173	5,821	70	311	1,459	4,750	2,335	47,775	47,071	26,464	412	1,053	4,103	8,183
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	4,343	4,299	(1)	(1)	123	409	806
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	12,301	12,193	13,087	(1)	282	702	1,854
Livestock farms.....	322	8,314	8,144	4,029	(1)	140	1,002	1,722	1,156	24,709	24,193	13,509	2	512	3,504	3,789
Farms, not elsewhere classified.....	204	12,048	11,901	5,826	1,182	336	1,075	1,083	490	8,185	8,078	3,607	410	136	274	1,789
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	307	12,596	12,552	7,272	686	591	1,741	2,357
Mining.....	921	83,020	82,656	59,763	852	1,054	1,545	10,127	2,767	297,810	295,713	218,492	6,343	5,693	5,908	32,258
Contract construction.....	244	40,517	40,214	32,828	227	363	577	3,352	863	165,704	164,122	130,206	3,203	2,911	3,502	12,502
General contractors.....	677	42,303	42,442	26,335	625	691	(1)	6,775	1,845	130,349	129,835	86,971	3,120	3,155	2,774	19,462
Special trade contractors.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	387	56,024	55,609	42,365	1,025	1,056	1,145	3,326	1,916	293,362	291,187	199,657	7,589	6,127	5,591	34,355
Food and kindred products.....	21,205	20,985	(1)	(1)	(1)	(1)	(1)	(1)	162	71,479	71,257	61,951	312	1,027	914	2,311
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	375	19,108	18,954	11,630	139	617	3,192	3,192
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	271	18,434	18,357	10,738	846	424	575	2,436
Other manufacturing industries.....	210	28,294	28,130	20,117	624	661	558	2,478	1,108	184,341	182,619	116,238	6,292	4,333	3,485	26,216
Transportation, communication, electric, gas, and sanitary services.....	201	11,652	11,635	4,947	(1)	269	690	3,722	658	41,592	41,483	20,985	249	1,749	2,615	7,177
Motor freight transportation and warehousing, terminals, and related services.....	151	6,720	6,715	3,471	(1)	226	327	1,369	455	31,139	31,071	14,694	102	1,587	2,405	5,680
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	203	10,453	10,412	6,291	147	162	210	1,677
Wholesale and retail trade.....	3,335	449,484	442,507	341,302	32,370	5,270	4,513	29,917	12,626	1,742,245	1,729,294	1,269,478	128,860	49,292	19,229	111,060
Wholesale trade.....	313	164,708	162,207	118,882	9,576	1,293	841	7,771	2,175	574,762	571,902	444,649	34,111	12,324	4,400	36,669
Groceries and related products.....	62	47,016	46,885	38,344	3,496	230	180	2,358	406	139,291	138,952	106,206	6,436	1,164	1,077	5,839
Other wholesale trade.....	251	97,702	96,622	80,038	5,080	1,063	661	3,453	1,336	453,471	452,950	328,443	27,675	11,860	3,323	29,830
Retail trade.....	2,998	304,169	299,703	222,414	23,695	3,965	3,661	22,022	10,336	1,151,916	1,142,833	813,707	94,037	36,693	14,677	74,137
General merchandise stores.....	265	24,670	24,362	16,648	2,007	445	484	1,787	430	46,463	45,914	31,069	4,299	1,500	796	8,832
Food stores.....	526	54,503	54,356	43,354	2,872	555	533	3,598	1,853	276,424	275,357	222,330	14,637	8,231	2,524	12,054
Automobile and truck dealers.....	145	36,355	36,008	29,889	2,147	246	136	2,033	467	136,345	135,121	91,188	5,189	1,159	536	3,782
Gasoline service stations.....	359	35,989	35,989	28,476	2,588	316	282	2,448	1,192	109,503	109,177	79,972	7,430	3,918	981	6,829
Apparel and accessory stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	489	54,417	53,956	33,784	5,445	1,543	544	4,291
Furniture, home furnishings, and equipment stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	527	64,785	63,705	41,133	5,179	1,935	708	7,146
Eating and drinking places.....	657	32,805	31,979	17,926	4,872	925	956	2,173	2,766	151,234	150,059	97,920	24,642	8,760	5,264	17,041
Other retail trade.....	858	96,433	94,493	70,515	7,397	1,263	1,064	7,306	5,041	312,745	309,544	220,819	20,217	9,677	3,324	19,462
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	3,131	73,252	69,069	4,275	8,229	6,644	9,367	12,596	7,862	126,249	113,079	6,856	11,945	11,642	17,386	27,676
Insurance agents, brokers, and service.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	524	23,117	22,482	3,743	3,831	277	442	8,059
Real estate.....	2,614	55,209	52,789	3,669	3,465	6,361	9,132	6,912	5,052	83,898	79,010	2,435	5,251	10,814	16,717	14,206
Finance, insurance, and real estate, not elsewhere classified.....	444	15,154	12,429	606	3,950	247	165	4,280	2,286	19,234	11,587	678	3,863	551	227	5,411
Services.....	2,410	157,827	155,285	26,192	29,456	2,882	9,578	53,952	6,638	436,862	431,697	77,449	77,391	11,417	16,581	146,963
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	433	24,665	24,495	4,472	5,253	1,841	3,803	145
Personal services.....	456	17,786	17,159	4,656	3,187	304	1,102	3,861	1,417	58,396	57,705	16,024	11,399	1,766	3,008	9,600
Laundries, laundry services, cleaning and dyeing plants.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	722	32,550	32,273	9,388	6,707	1,051	1,757	3,529
Beauty and barber shops.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	514	14,159	13,832	3,756	3,045	392	322	3,127
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	182	9,888	9,880	1,294	924	145	694	2,816	513	26,829	26,706	13,711	4,130	662	598	2,093
Automobile and other repair services.....	449	26,740	26,621	10,575	1,436	353	5,490	3,517	1,241	54,626	54,444	25,939	7,233	1,603	1,444	9,386
Automobile parking, repair, and services.....	306	21,852	21,760	7,919	1,098	283	5,362	2,678	819	32,263	32,132	14,945	4,312	905	952	5,604
Repair services, except automobile.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	422	22,363	22,312	10,994	2,921	698	492	3,782
Amusement and recreation services, including motion pictures.....	265	13,817	13,350	4,015	2,773	716	837	2,482	801	43,425	39,365	7,397	8,086	2,140	4,636	5,617
Medical services.....	211	21,558	21,391	226	4,979	339	462	11,073	959	111,262	111,049	4,758	19,764	1,762	1,480	58,807
Offices of physicians and surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	507	77,101	77,075	(1)	12,306	1,023	629	47,388
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	343	27,362	27,231	982	5,031	278	347	15,685	778	88,877	88,593	3,406	14,142	1,043	1,077	52,076
Engineering and architectural services.....	216	28,065	27,084	4,427	7,573	450	1,671	9,542	211	11,647	11,635	2,722	2,677	1,290	1,326	3,569
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	211	11,833	11,818	(1)	5,021	277	362	5,192
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	MINNESOTA						MISSOURI					
									20,292	1,227,329	1,201,903	716,391	85,204	33,171	42,614	165,173	23,261	1,657,278	1,634,068	1,036,983
All industries.....	6,750	116,901	113,201	59,822	1,046	5,412	11,087	20,685	5,195	107,724	104,217	65,429	239	2,273	6,815	18,853				
Agriculture, forestry, and fisheries.....	6,437	97,998	94,456	48,195	384	5,177	10,519	16,842	5,166	79,356	76,081	41,050	2	2,160	6,285	17,619				
Farms.....	1,716	23,501	22,765	9,671	222	1,618	2,666	5,593	1,688	25,286	24,906	9,427		854	2,786	8,384				
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		(1)	(1)	(1)				
Fruit, tree nut, and vegetable farms.....	4,192	69,043	66,477	35,695	79	3,235	7,434	10,672	2,838	48,098	47,494	29,510	2	1,207	3,361	6,194				
Livestock farms.....	515	3,693	3,453	2,009	83	295	303	318	421	4,270	4,263	1,593	30	16	3,361	2,164				
Farms, not elsewhere classified.....	253	18,903	18,745	11,627	662	235	568	3,843	126	28,368	28,136	24,379	237	113	530	1,234				
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		(1)	(1)	(1)				
Mining.....	1,065	144,163	142,088	100,324	5,939	2,293	5,015	14,646	1,330	156,122	155,147	121,088	2,330	1,839	3,123	12,925				
Contract construction.....	361	89,316	87,837	63,889	4,141	1,269	3,784	8,438	95,945	95,113	82,109	549	665	599	6,485	6,485				
General contractors.....	678	52,698	51,104	34,620	1,798	1,002	1,227	6,050	840	59,036	58,909	38,545	1,496	1,141	2,513	6,198				
Special trade contractors.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		(1)	(1)	(1)				
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		(1)	(1)	(1)				
Manufacturing.....	878	103,358	100,916	69,928	2,035	2,388	2,721	10,665	847	104,051	103,359	78,073	1,529	1,216	2,345	8,510				
Food and kindred products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	48	28,517	28,444	24,519	287	171	341	1,561				
Lumber and wood products, except furniture.....	180	11,848	11,769	8,063	58	217	236	846	(1)	(1)	(1)	(1)		(1)	(1)	(1)				
Printing, publishing, and allied industries.....	222	13,103	12,931	8,608	-	1,341	1,061	387	345	26,328	26,178	15,602	219	357	614	3,659				
Other manufacturing industries.....	328	50,316	49,617	33,015	1,707	1,506	960	6,052	354	45,063	44,656	33,803	807	609	1,325	2,856				
Transportation, communication, electric, gas, and sanitary services.....	203	13,579	13,260	5,644	32	622	977	2,561	339	15,079	15,015	8,612	43	342	556	2,623				
Motor freight transportation and warehousing, terminals, and related services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	264	12,077	12,053	6,962	43	295	388	2,362				
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		(1)	(1)	(1)				
Wholesale and retail trade.....	4,465	587,411	580,320	444,143	39,906	6,923	6,656	37,028	6,717	896,023	887,097	690,563	60,755	7,500	8,482	55,181				
Wholesale trade.....	525	143,432	141,753	111,958	8,238	2,009	1,380	8,825	970	272,077	270,255	228,239	11,557	1,736	1,737	13,827				
Groceries and related products.....	52	21,409	21,335	18,064	965	62	183	7,050	168	52,378	52,225	42,878	3,346	284	341	2,559				
Other wholesale trade.....	473	122,023	120,418	93,894	7,273	1,947	1,197	8,080	802	219,699	218,030	185,361	8,211	1,452	1,396	11,268				
Retail trade.....	3,939	443,978	438,030	331,736	31,633	4,912	5,269	28,206	5,694	607,512	600,502	449,198	47,566	5,640	6,649	40,451				
General merchandise stores.....	208	43,987	43,622	33,467	3,316	427	398	2,061	488	31,769	31,450	22,973	1,073	368	739	2,747				
Food stores.....	529	65,988	65,850	53,822	3,377	394	630	2,781	782	151,403	150,837	119,747	10,070	965	1,394	7,282				
Automobile and truck dealers.....	209	69,425	68,941	59,596	3,151	460	547	1,683	324	95,329	94,404	82,012	3,926	404	270	3,736				
Gasoline service stations.....	482	47,544	46,924	36,537	2,678	390	450	4,231	845	60,679	60,090	46,351	4,125	604	454	3,736				
Apparel and accessory stores.....	191	22,970	22,336	15,286	1,793	265	194	2,522	398	39,361	38,983	24,875	4,479	356	373	3,793				
Furniture, home furnishings, and equipment stores.....	223	24,625	24,169	16,573	2,347	361	312	1,251	292	27,469	26,999	17,012	2,193	391	629	2,712				
Eating and drinking places.....	571	131,815	130,332	100,440	8,351	1,666	1,581	11,534	1,104	152,979	150,072	113,196	10,715	1,447	1,625	11,902				
Other retail trade.....	1,526	137,082	135,256	100,440	8,351	1,666	1,581	11,534	1,461	162,979	160,340	133,126	1,632	124	96	903				
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	53	16,434	16,340	13,126	1,632	124	96	903				
Finance, insurance, and real estate.....	3,432	70,788	65,483	3,970	6,501	11,662	10,653	4,522	4,918	102,240	96,655	5,729	16,987	5,151	10,626	28,685				
Insurance agents, brokers, and service.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	286	22,491	22,950	3,510	3,873	182	245	10,955				
Real estate.....	2,494	55,390	53,994	1,290	4,427	11,517	10,484	795	3,710	57,099	55,130	2,219	5,192	4,550	10,127	12,215				
Finance, insurance, and real estate, not elsewhere classified.....	742	10,408	6,500	72	2,071	134	124	3,665	922	22,650	19,575	-	7,922	419	254	5,515				
Services.....	3,399	187,093	182,811	31,950	28,914	3,678	5,021	74,974	922	264,377	260,973	59,541	45,027	4,815	8,356	88,130				
Hotels, rooming houses, camps, and other lodging places.....	520	9,105	8,535	2,444	1,038	645	1,521	614	257	12,771	12,023	2,664	1,940	540	1,619	970				
Personal services.....	672	21,267	20,637	4,531	3,401	587	954	5,313	772	33,103	32,796	7,507	6,963	710	2,176	5,302				
Laundries, laundry services, cleaning and dyeing plants.....	250	5,608	5,043	60	946	224	555	1,194	526	21,193	21,162	4,477	5,075	425	1,486	3,077				
Beauty and barber shops.....	275	6,560	6,502	644	2,259	208	151	1,333	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Business services.....	245	5,207	5,190	168	1,335	76	119	1,698	376	17,570	17,483	8,153	1,867	216	432	3,669				
Automobile and other repair services.....	600	26,949	26,299	14,238	1,780	621	447	2,124	713	41,493	39,991	23,295	4,006	1,049	5,654	5,654				
Automobile parking, repair, and services.....	379	21,145	20,345	11,520	1,201	506	386	3,574	541	32,020	30,328	18,631	3,059	915	791	4,169				
Repair services, except automobile.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Amusement and recreation services, including motion pictures.....	270	14,042	13,160	5,339	1,348	588	621	1,734	294	9,642	9,579	3,041	1,077	328	1,244	1,212				
Medical services.....	500	59,223	59,089	2,540	8,720	740	586	36,035	581	78,421	77,918	2,724	15,117	1,093	975	42,860				
Offices of physicians and surgeons.....	341	41,272	41,195	1,397	5,413	472	390	26,137	357	47,794	47,690	1,205	6,012	414	397	31,403				
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	170	25,950	25,619	1,328	8,664	642	504	8,296				
Educational services.....	-	-	-	-	-	-	-	-	497	35,408	35,358	2,723	5,951	403	375	18,685				
Legal services.....	378	35,703	35,620	2,782	5,662	218	488	18,910	240	35,460	34,442	9,012	5,229	515	238	18,685				
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Accounting, auditing, and bookkeeping services.....	213	15,071	13,758	108	5,383	195	277	6,515	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)				

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE.—Continued

Selected industry	Number of partner- ships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Deprecia- tion (thousand dollars)	Net profit (less loss) (thousand dollars)	NEW JERSEY					NEW YORK, TOTAL					Net profit (less loss) (thousand dollars)					
									Number of partner- ships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Deprecia- tion (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of partner- ships	Total receipts (thousand dollars)		Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Deprecia- tion (thousand dollars)
All industries.....	31,065	2,285,851	2,264,148	1,358,942	171,483	53,340	69,189	311,157	97,594	8,808,948	8,503,284	3,950,541	1,111,429	303,407	274,928	1,192,441								
Agriculture, forestry, and fisheries.....	1,406	46,163	45,766	25,796	698	1,594	3,415	7,623	4,810	141,607	139,829	76,852	1,239	4,892	10,688	23,406								
Farms.....	1,112	31,152	31,777	18,406	657	1,353	2,659	5,980	4,285	122,316	120,622	68,059	376	4,494	9,127	16,667								
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)								
Fruit, tree nut, and vegetable farms.....	315	13,256	13,238	7,027	507	405	1,952	775	77	36,701	36,086	20,283	—	—	—	8,699								
Livestock farms.....	313	14,565	14,216	8,435	149	764	1,339	1,609	2,853	67,749	67,062	36,765	142	2,167	6,971	10,419								
Farms, not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	656	11,130	10,798	5,426	234	1,986	642	815								
Other agriculture, forestry, and fisheries.....	274	12,011	11,969	7,390	41	241	756	2,543	325	19,291	19,207	8,759	863	3,986	751	4,739								
Mining.....	1	969	968	544	144	10	54	94	454	16,470	15,986	10,510	318	1,589	2,429	2,438								
Contract construction.....	2,433	132,555	131,851	103,901	3,057	2,438	2,970	24,395	5,096	495,978	491,438	376,076	7,711	8,123	5,867	51,938								
General contractors.....	717	69,236	68,708	51,516	308	1,129	1,158	9,470	1,450	278,665	275,605	225,688	3,304	3,115	2,458	13,798								
Special trade contractors.....	1,662	76,518	76,373	47,434	1,636	1,218	1,616	14,561	3,568	213,478	211,999	151,703	4,407	4,934	3,429	21,753								
Contractors not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)								
Manufacturing.....	1,529	261,735	260,415	178,760	9,636	4,406	5,318	30,738	5,490	958,928	954,923	712,555	19,697	18,911	9,638	83,712								
Food and kindred products, except furniture.....	94	27,314	27,140	21,918	437	206	443	1,812	223	60,275	60,005	47,530	1,861	902	1,021	3,738								
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	258	14,086	14,060	7,494	934	444	444	2,415								
Printing, publishing, and allied industries.....	350	23,988	23,947	14,123	1,100	451	651	3,811	322	69,830	69,305	45,394	1,652	1,561	1,604	8,189								
Other manufacturing industries.....	1,026	204,424	203,513	138,684	5,000	3,654	4,141	24,607	4,087	814,737	811,458	611,542	15,250	16,136	6,477	69,370								
Transportation, communication, electric, gas, and sanitary services.....	657	40,488	40,223	21,470	23	1,245	3,166	4,776	2,012	109,678	108,421	48,206	1,576	4,070	5,394	23,303								
Motor freight transportation and warehousing, terminals, and related services.....	433	23,257	23,081	11,662	23	1,010	1,962	3,090	1,206	62,718	61,714	29,587	975	2,573	3,054	10,336								
Other transportation, communication, electric, gas, and sanitary services.....	224	17,231	17,142	9,788	—	235	1,504	1,686	806	46,960	46,702	18,619	601	1,497	2,340	12,967								
Wholesale and retail trade.....	2,967	1,223,464	1,215,269	927,114	81,159	11,377	13,086	88,318	26,407	3,186,152	3,166,039	2,392,984	192,757	37,934	29,030	243,236								
Wholesale trade.....	1,472	483,113	480,232	402,046	22,171	3,899	3,002	25,350	5,310	1,472,999	1,463,269	1,183,519	73,769	13,587	6,617	90,246								
Groceries and related products.....	327	174,410	173,886	133,498	6,767	349	5,175	3,179	821	462,060	460,176	413,212	14,047	2,219	1,760	13,809								
Other wholesale trade.....	1,145	308,703	306,396	248,548	15,404	3,350	2,472	20,175	4,489	1,010,939	1,003,093	770,307	59,722	76,577	4,857	76,577								
Retail trade.....	7,421	739,395	734,035	524,401	58,942	7,458	10,071	62,913	20,861	1,698,100	1,687,727	1,199,551	117,168	24,076	22,344	151,656								
General merchandise stores.....	395	51,035	50,346	33,857	3,373	557	9,947	5,947	687	52,837	52,123	33,410	4,353	1,030	1,372	36,572								
Food stores.....	1,279	132,841	132,548	101,136	9,470	1,023	1,883	9,947	4,716	481,040	479,123	374,849	22,401	4,347	5,530	36,534								
Automobile and truck dealers.....	142	67,218	66,353	58,227	2,701	305	184	2,135	315	89,924	89,008	75,448	643	299	3,113	13,113								
Gasoline service stations.....	1,045	122,223	121,635	96,213	6,419	909	814	7,841	1,922	154,882	154,394	119,422	6,923	1,566	1,274	10,483								
Apparel and accessory stores.....	459	52,274	52,002	35,372	4,572	496	366	4,791	1,588	134,791	134,259	92,396	10,611	1,700	1,168	10,096								
Furniture, home furnishings, and equipment stores.....	410	51,997	50,761	34,874	5,106	369	692	4,457	1,366	111,389	110,655	74,651	9,403	1,392	1,129	10,576								
Eating and drinking places.....	1,946	119,580	119,135	64,879	10,644	2,464	3,466	15,077	5,018	330,729	329,195	117,194	31,056	7,517	6,414	30,532								
Other retail trade.....	1,695	162,227	161,267	99,673	10,720	1,335	2,016	13,501	5,219	442,568	440,423	312,211	27,888	5,881	5,168	45,778								
Wholesale and retail trade not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	236	15,053	15,043	9,914	1,820	271	69	1,334								
Finance, insurance, and real estate.....	10,030	411,532	403,121	44,436	12,846	25,458	29,210	31,831	33,233	2,013,425	1,965,870	58,665	382,494	187,076	173,264	211,190								
Insurance agents, brokers, and service.....	383	36,786	36,318	21,414	3,958	219	262	5,320	1,159	109,122	107,758	10,462	5,531	1,838	672	22,867								
Real estate.....	8,044	146,777	145,393	6,866	8,215	24,651	28,742	27,994	24,503	889,783	867,369	5,623	53,393	150,459	163,171	60,984								
Finance, insurance, and real estate, not else- where classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)								
Services.....	1,701	23,469	19,210	16,153	693	588	202	4,698	7,571	1,014,720	990,743	42,140	319,370	34,782	9,411	127,334								
Hotels, rooming houses, camps, and other lodg- ing places.....	5,933	348,913	346,473	56,921	66,920	6,862	11,965	123,367	14,945	1,882,605	1,856,998	274,693	505,637	41,865	39,468	556,123								
Personal services.....	439	13,035	12,604	2,979	1,196	819	3,425	4,271	1,230	62,595	59,574	14,320	11,817	4,515	6,408	24,539								
Laundries, linen, and other domestic service.....	1,378	33,643	33,421	7,681	1,767	1,448	1,448	7,730	4,340	115,746	115,168	38,774	13,156	2,968	4,665	8,125								
Beauty and barber shops.....	397	17,775	17,646	5,137	3,882	556	1,047	2,678	1,585	59,398	59,029	24,395	5,992	1,459	3,376	9,125								
Other personal services.....	897	12,117	12,037	1,113	2,477	262	438	4,105	942	32,066	32,029	11,539	3,152	896	651	7,135								
Business services.....	583	28,221	28,124	9,357	3,522	579	859	9,009	2,010															

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Collected industry	Number of partnerships	BUFFALO DISTRICT (New York)										MANHATTAN DISTRICT (New York)									
		Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)					
All industries.....	19,369	1,096,392	1,079,705	627,225	80,850	23,971	37,801	169,984	38,840	5,359,647	5,095,479	1,974,672	869,750	197,631	156,898	745,301					
Agriculture, forestry, and fisheries.....	2,914	79,568	78,714	41,336	347	2,217	6,549	14,513	149	1,893	1,892	381	315	107	115	628					
Farms.....	2,739	71,529	70,696	37,430	47	2,157	6,420	12,200	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Fruit, tree fruit, and vegetable farms.....	373	22,339	22,278	12,082	39	715	1,540	4,378	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Livestock farms.....	1,874	41,814	40,748	20,748	39	1,267	4,585	6,901	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Farms, not elsewhere classified.....	414	3,258	3,040	1,636	8	51	173	388	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Mining.....	200	10,195	9,949	5,085	318	324	777	540	204	5,413	5,301	5,053	188	730	24,899						
Contract construction.....	1,164	78,375	77,637	55,347	1,418	1,481	1,567	12,076	1,477	217,258	214,386	172,069	4,353	3,102	1,700	17,213					
General contractors.....	417	42,370	41,938	34,074	88	661	713	4,405	384	137,840	135,481	118,146	2,785	1,315	1,059	4,605					
Special trade contractors.....	723	35,301	34,996	21,273	1,330	802	800	7,435	1,044	76,287	75,774	51,238	1,568	1,756	615	12,375					
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Manufacturing.....	737	75,742	75,456	56,099	1,890	1,203	1,763	7,570	2,568	577,135	574,813	435,241	13,136	10,575	3,655	48,511					
Food and kindred products.....	152	33,477	33,187	26,970	1,233	358	685	2,024	21	14,047	13,992	10,457	484	352	195	610					
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Printing, publishing, and allied industries.....	224	14,764	14,745	10,373	6	275	499	1,948	399	48,850	48,375	31,862	1,448	1,192	1,044	5,378					
Other manufacturing industries.....	235	23,591	23,115	16,886	651	456	347	2,765	2,116	511,596	509,816	391,112	11,142	8,996	2,393	42,356					
Transportation, communication, electric, gas, and sanitary services.....	405	18,471	17,690	9,052	310	852	1,583	3,013	745	56,961	56,658	24,987	656	2,043	1,364	12,513					
Motor freight transportation and warehousing, terminals, and related services.....	303	16,408	15,648	8,416	310	785	1,110	2,561	396	27,076	26,981	11,608	602	1,148	967	4,035					
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	349	29,885	29,677	13,379	54	895	397	8,478					
Wholesale and retail trade.....	5,937	559,933	554,806	418,091	37,386	7,474	7,639	39,578	9,051	1,483,031	1,473,058	1,129,073	87,365	16,858	8,298	109,310					
Wholesale trade.....	576	148,926	147,528	122,586	7,386	2,282	1,429	5,761	3,151	963,714	956,928	771,892	49,195	8,289	2,901	59,912					
Groceries and related products.....	106	52,527	52,051	43,820	2,580	509	489	1,859	303	252,136	250,895	231,780	6,431	846	453	5,267					
Other wholesale trade.....	470	96,399	95,477	78,766	4,806	1,773	940	3,902	2,848	711,578	706,033	540,112	42,764	7,443	2,448	34,645					
Retail trade.....	5,288	410,627	406,900	295,363	29,929	5,165	6,192	33,797	5,777	508,895	505,711	349,999	37,182	8,449	5,357	48,475					
General merchandise stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Food stores.....	883	39,458	38,587	28,587	4,014	625	1,055	6,271	1,442	135,990	135,186	103,460	6,239	1,788	1,737	11,226					
Automobile and truck dealers.....	155	38,942	38,942	31,217	1,852	202	1,571	1,700	283	11,125	11,052	9,467	476	72	34	260					
Gasoline service stations.....	826	58,250	57,846	45,243	2,823	455	532	4,525	283	22,999	22,999	16,533	1,491	320	88	2,021					
Apparel and accessory stores.....	240	19,115	19,045	13,386	1,369	148	135	1,397	543	52,213	52,089	36,825	3,963	654	438	3,857					
Furniture, home furnishings, and equipment stores.....	329	21,523	21,420	15,263	1,387	148	181	1,815	471	41,323	40,853	26,702	3,483	619	468	4,235					
Eating and drinking places.....	1,513	65,080	64,454	32,663	9,764	2,151	2,214	8,115	1,270	70,263	69,823	35,017	10,282	2,685	1,220	9,786					
Other retail trade.....	1,205	100,983	99,452	70,137	8,631	1,375	1,395	9,437	1,633	159,140	156,876	111,370	9,957	2,137	1,193	15,217					
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Finance, insurance, and real estate.....	3,994	75,175	67,633	9,445	6,966	6,647	11,068	15,038	15,518	1,705,643	1,478,978	48,054	362,749	136,692	123,234	175,652					
Insurance agents, brokers, and service.....	373	20,981	20,791	8,232	2,022	286	330	6,384	539	83,115	81,944	1,653	6,892	1,463	337	14,273					
Real estate.....	3,000	39,816	38,902	1,137	1,705	6,129	10,645	1,991	10,791	635,309	618,710	4,037	41,910	101,515	113,905	44,336					
Finance, insurance, and real estate, not elsewhere classified.....	621	14,378	7,940	76	3,239	232	93	6,663	4,188	987,219	778,324	42,964	313,947	33,714	9,072	117,043					
Services.....	4,018	198,933	197,820	32,770	32,215	3,773	6,855	77,656	9,030	1,308,920	1,287,530	159,814	401,176	28,066	17,822	383,042					
Hotels, rooming houses, camps, and other lodging places.....	345	11,207	11,099	3,152	1,478	557	1,274	1,761	357	32,937	30,861	5,094	7,978	3,045	3,391	3,222					
Personal services.....	830	12,498	12,309	2,443	1,106	312	1,228	2,985	1,674	52,548	52,502	19,500	4,521	1,448	1,398	11,447					
Laundries, laundry services, cleaning and dyeing plants.....	316	6,815	6,690	1,912	735	205	770	941	491	22,818	22,811	11,069	739	499	956	3,535					
Beauty and barber shops.....	388	3,543	3,504	159	305	55	133	1,401	662	10,695	10,665	1,834	1,787	329	223	3,469					
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	521	19,035	19,026	6,997	1,995	620	219	4,443					
Business services.....	374	17,213	17,177	6,610	1,425	496	1,610	2,311	1,041	75,700	73,809	25,027	13,911	1,422	1,160	16,240					
Automobile and other repair services.....	681	20,410	20,349	11,023	956	339	900	4,018	718	19,951	19,840	8,063	1,140	408	614	4,437					
Automobile parking, repair, and services.....	438	15,188	15,128	7,858	696	293	837	3,300	393	9,874	9,867	3,284	689	204	466	2,341					
Repair services, except automobile.....	243	5,222	5,221	3,165	260	46	63	718	325	10,077	10,013	4,779	451	204	148	2,096					
Amusement and recreation services, including motion pictures.....	243	4,467	4,461	1,631	538	175	314	231	857	94,395	91,464	24,577	25,355	2,433	2,904	3,607					
Medical services.....	682	55,520	55,398	2,215	9,362	824	828	31,843	584	58,042	58,042	9,362	13,218	1,619	1,053	14,898					
Offices of physicians and surgeons.....	410	36,574	36,520	1,662	4,696	365	375	24,843	137	11,716	11,650	38	1,875	151	245	5,361					
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Other medical services.....	248	17,651	17,583	1,398	4,277	432	419	6,899	265	37,918	37,710	7,635	10,146	1,356	497	5,583					
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
Legal services.....	346	41,732	41,432	1,887	7,370	426	544	22,768	1,972	418,615	413,056	4,748	114,794	6,974	3,618	200,522					
Engineering and architectural services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	352	134,397	128,875	50,397	33,808	2,417	3,618	200,522					
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,262	396,538	393,772	6,235	182,156	7,853	2,879	111,356					
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	208	23,789	23,765	7,091	3,676	103	129	7,719					
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)					

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Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit, (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit, (less loss) (Thousand dollars)	OHIO, TOTAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			

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ACTIVE PARTNERSHIPS

Table 17 — NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Industry	Number of partnerships	Total partnership income (thousand dollars)	Partnership property (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)
CINCINNATI DISTRICT (Ohio)																
All industries.....	14,535	804,735	795,831	418,340	74,438	16,811	27,152	135,163	22,928	1,281,454	1,262,750	680,512	110,577	26,132	41,887	206,170
Agriculture, forestry, and fisheries.....	1,372	25,778	25,316	15,771	243	302	2,020	2,071	2,219	77,083	76,440	42,154	905	1,914	4,683	14,377
Farms.....	1,273	23,071	22,640	13,140	81	800	1,774	4,330	2,019	69,332	68,691	36,002	381	1,810	4,543	12,622
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms.....	680	17,723	17,338	11,240	542	1,458	2,111	2,111	788	17,151	16,835	9,032	550	550	1,605	2,821
Farms, not elsewhere classified.....	381	3,568	3,593	1,148	81	55	41	1,530	517	26,335	26,744	18,237	381	575	1,009	2,821
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	249	15,702	15,437	8,048	396	427	1,198	1,579	328	11,127	11,056	2,479	1,340	457	1,302	2,393
Textile and kindred products.....	1,298	91,282	89,505	54,154	1,240	2,529	2,817	12,700	1,944	82,325	81,816	57,343	1,418	1,136	1,295	13,768
General outside contract work.....	379	39,295	38,154	20,776	633	749	816	2,818	499	35,560	34,891	27,352	1,564	538	371	4,538
Special trade contract work.....	844	51,215	50,923	28,645	1,077	1,778	1,468	9,763	1,121	42,735	42,432	47,362	1,242	842	387	9,726
Contract work, not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing, not elsewhere classified.....	47	47,312	46,805	32,266	406	829	888	4,122	334	74,551	63,793	41,863	425	1,473	2,372	7,322
Food and kindred products.....	135	21,408	21,401	16,931	40	146	336	532	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Meat and poultry products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries.....	228	15,426	15,474	9,045	207	277	176	2,126	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	303	10,708	10,703	2,222	1,387	452	990	2,279
Motor freight transportation and express.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	229	8,726	8,722	1,431	1,387	385	717	1,867
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	4,199	370,852	366,963	265,224	29,370	4,990	4,145	30,919	6,739	674,684	669,024	490,964	50,007	8,895	7,464	51,537
Wholesale trade.....	543	67,305	66,480	43,544	3,877	467	578	6,045	645	102,590	101,563	78,612	6,137	889	1,026	7,078
Groceries and related products.....	58	28,245	28,800	18,220	1,220	135	235	866	79	32,449	32,429	27,188	175	175	231	511
Other wholesale trade.....	485	39,060	38,255	25,684	2,657	33	343	5,179	566	70,141	69,134	51,424	3,749	714	795	6,567
Retail trade.....	3,656	303,547	300,483	215,680	25,493	4,523	3,367	24,874	6,045	559,837	555,302	404,045	43,165	7,897	6,305	42,112
General merchandise stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	250	29,359	28,721	20,806	2,677	442	476	1,755
Food stores.....	456	34,634	34,562	28,489	1,554	244	322	1,442	870	130,823	130,523	106,147	7,017	949	1,342	7,166
Automobile and truck dealers.....	57	15,569	15,417	13,041	617	114	65	45	45	45,626	45,148	39,969	958	404	142	1,859
Gasoline service stations.....	695	69,516	68,845	56,128	2,808	804	4,554	4,554	897	92,191	91,625	74,156	4,722	573	527	4,018
Appliances and electronic equipment.....	200	19,372	19,177	12,901	1,498	271	184	2,107	299	19,910	19,725	12,644	4,444	329	174	1,711
Furniture, home furnishings, and equipment stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	377	38,320	38,116	25,402	4,487	487	463	7,456
Clothing and wearing apparel stores.....	937	47,451	47,038	33,140	9,456	1,683	1,045	5,403	1,912	90,556	89,581	65,467	15,053	2,445	2,313	11,311
Retail trade, not elsewhere classified.....	1,022	89,329	88,094	63,315	6,470	1,136	964	4,382	1,304	112,950	111,863	79,449	1,505	1,622	863	6,856
Finance, insurance, and real estate services.....	3,350	67,274	62,524	3,236	6,056	1,155	11,068	13,293	6,084	107,389	98,942	10,736	9,015	8,284	17,521	17,573
Real estate agents, brokers, and service.....	238	11,476	11,471	1,350	2,207	111	196	4,080	544	27,725	27,298	7,081	2,848	157	314	9,999
Finance, insurance, and real estate, not elsewhere classified.....	2,553	47,959	45,383	1,886	1,807	3,828	10,755	8,659	4,278	68,936	64,261	3,705	3,748	7,875	17,319	6,141
Services.....	501	7,840	5,675	-	2,842	214	117	558	1,465	10,728	7,083	-	2,369	252	188	1,423
Hotels, family houses, camps, and other lodging places.....	3,175	189,177	186,927	33,430	35,427	2,894	4,999	69,128	4,596	251,473	244,667	30,924	46,030	3,711	6,223	100,102
Per tal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Laundry, dry cleaning, pressing, and other services.....	726	30,955	30,891	8,281	4,555	705	1,599	7,633	1,112	31,101	30,612	6,666	3,688	581	1,957	9,738
Beauty and barber shops.....	257	11,997	11,487	3,470	1,722	233	876	2,267	422	9,992	8,842	1,325	1,890	181	731	1,551
Other personal services.....	442	4,618	4,604	256	1,004	78	106	1,635	444	5,845	5,817	280	1,244	77	146	2,470
Business services.....	227	14,340	14,300	4,555	394	594	617	3,531	246	16,164	15,953	5,051	554	323	1,080	5,717
Automobile and other repair services.....	381	22,251	21,487	10,634	2,809	216	845	3,677	9,009	29,973	29,009	2,538	1,244	174	307	3,404
Automobile, gasoline, and other repair services.....	517	17,873	17,747	9,364	1,047	272	743	4,156	793	28,422	28,285	14,775	3,231	474	474	4,037
Automobile, gasoline, and other repair services, not elsewhere classified.....	240	9,059	8,939	4,685	542	137	100	2,134	4,97	25,367	25,232	13,795	3,017	437	376	3,247
Repair services, except automobile.....	271	8,814	8,808	4,699	505	135	115	2,022	296	3,055	3,053	980	214	56	98	790
Amusement and recreation services, including motion pictures.....	203	2,832	2,793	1,340	197	40	176	263	449	14,813	14,420	2,551	2,408	345	944	1,862
Medical services.....	495	37,470	37,351	2,317	6,189	483	683	21,289	550	60,699	60,667	3,571	8,639	843	834	33,803
Offices of physicians and surgeons.....	267	26,142	26,081	1,298	3,264	261	390	17,073	374	46,353	46,357	1,433	7,720	422	414	30,891
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal services.....	341	32,441	32,373	-	5,560	404	343	19,127	666	67,183	67,114	-	12,363	580	644	39,261
Real estate services.....	229	31,351	30,662	1,152	11,365	475	421	8,775	193	21,754	21,490	-	4,865	395	269	4,288
Accounting, auditing, and bookkeeping services.....	207	12,576	12,546	29	3,912	217	283	4,355	182	12,152	12,142	-	3,454	113	100	4,699
Other services.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nature of business not allocable.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
OKLAHOMA																
All industries.....	12,030	1,263,500	1,244,378	851,883	75,861	17,337	31,692	125,765	13,197	1,288,080	1,268,191	804,443	82,439	27,754	41,377	150,028
Agriculture, forestry, and fisheries.....	1,649	79,914	78,591	60,134	321	997	4,041	4,348	2,524	84,996	83,720	44,351	1,391	4,374	6,657	10,396
Farms.....	1,471	54,534	53,339	39,985	134	765	3,178	2,234	2,306	79,594	78,415	41,206	1,253	3,904	6,391	9,284
Field crops farms.....	557	13,920	13,538	6,644	58	261	1,032	3,451	1,288	13,227	12,635	7,016	8	947	1,694	2,353
Fruit, tree nut, and vegetable farms.....	827	34,468	33,769	28,595	76	434	2,038	2,533	1,171	42,873	42,061	24,814	1,068	2,599	3,132	3,766
Livestock farms.....	178	25,380	25,252	20,149	187	232	863	2,114	1,220	42,811	42,061	24,814	1,068	2,599	3,132	3,766
Farms, not elsewhere classified.....	583	64,658	64,169	35,314	1,345	1,202	7,201	2,980	(1)	1,288,080	1,268,191	804,443	82,439	27,754	41,377	150,028
Other agriculture, forestry, and fisheries.....	983	171,620	170,286	124,948	4,125	1,693	3,857	19,154	864	177,415	175,909	133,975	1,538	3,010	6,437	11,200
Contract construction.....	333	134,605	133,601	87,123	1,103	710	2,227	14,329	396	142,414	142,414	109,172	1,324	2,401	5,656	7,552
General contractors.....	626	31,946	31,626	21,234	1,692	893	3,453	3,020	(1)	31,343	31,034	23,043	214	524	705	3,351
Contractors not allocable.....	336	69,434	68,955	50,492	2,434	759	1,530	6,505	1,178	243,622	240,967	168,258	2,762	5,642	10,388	21,378
Food and kindred products.....	61	28,487	28,375	22,356	1,295	269	650	1,410	123	30,929	30,835	22,567	329	534	559	2,331
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	745	184,030	181,950	129,748	1,022	4,418	9,103	15,657
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	25,207	25,048	17,097	685	597	541	2,887
Other manufacturing industries.....	235	32,396	32,035	22,303	1,050	336	666	4,122	206	25,207	25,048	17,097	685	597	541	2,887
Transportation, communication, electric, gas, and sanitary services.....	210	24,663	24,144	15,566	98	1,024	1,489	1,158	268	25,295	25,265	11,926	673	1,788	1,254	2,855
Motor freight transportation and warehousing, terminals, and related services.....	186	24,274	23,755	15,431	98	1,019	1,489	975	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	3,871	698,343	690,523	550,898	42,937	8,313	6,026	31,536	3,181	556,445	547,798	414,643	43,554	7,275	6,111	34,230
Wholesale trade.....	734	290,057	247,677	211,545	11,298	3,139	2,121	7,862	576	198,598	196,312	164,792	9,488	1,150	1,329	10,310
Groceries and related products.....	62	31,006	30,277	22,897	1,465	215	1,333	1,333	84	20,092	20,021	15,994	996	139	132	1,036
Other wholesale trade.....	632	211,051	209,400	178,648	8,908	2,993	1,906	6,529	492	178,506	176,291	148,098	8,492	1,011	1,197	9,274
Retail trade.....	3,113	497,396	441,970	338,717	31,528	5,164	3,901	23,624	2,604	357,173	350,480	249,420	33,957	5,111	4,776	23,880
General merchandise stores.....	231	19,337	19,461	15,018	1,182	282	205	1,058	194	19,344	19,186	14,359	1,562	250	214	372
Food stores.....	366	97,393	96,994	78,942	5,708	3,791	3,791	3,791	379	57,620	57,267	46,582	3,435	508	793	2,113
Automobile and truck dealers.....	224	92,025	90,666	79,199	3,385	3,62	230	2,912	122	61,422	60,205	51,312	3,087	362	257	2,022
Gasoline service stations.....	443	44,736	44,391	34,534	1,677	1,031	202	2,011	240	23,252	23,237	19,464	1,107	123	130	2,082
Apparel and accessory stores.....	172	22,378	22,008	14,159	2,638	589	202	1,221	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment stores.....	408	36,754	36,194	23,353	3,546	351	352	3,759	255	49,740	47,903	32,797	4,793	658	396	4,032
Eating and drinking places.....	226	17,260	17,156	7,728	4,523	379	561	1,553	568	37,401	37,365	18,073	7,401	945	1,120	4,121
Other retail trade.....	1,023	117,213	115,100	85,794	8,869	1,318	1,380	7,279	769	99,877	97,470	62,514	11,657	2,151	1,761	8,186
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	1,838	31,686	29,049	3,571	2,825	1,620	2,817	10,115	2,840	50,994	46,226	5,012	6,544	3,848	5,041	14,795
Insurance agents, brokers, and service.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	231	16,456	16,187	4,950	3,818	178	220	4,294
Real estate.....	1,181	18,130	17,612	1,238	1,133	1,508	2,700	4,822	1,874	31,146	28,568	162	2,381	3,584	4,758	8,807
Finance, insurance, and real estate, not elsewhere classified.....	463	3,260	1,271	38	237	42	100	1,540	735	3,392	1,471	-	345	86	63	1,694
Services.....	2,536	122,823	121,352	10,680	21,776	1,729	4,731	49,944	2,317	148,230	147,258	23,647	25,977	2,788	5,422	55,153
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services.....	445	9,237	9,157	1,292	2,004	178	752	1,547	402	20,668	20,585	5,977	3,388	445	945	5,103
Laundries, laundry services, cleaning and dyeing plants.....	247	2,837	2,836	264	246	24	488	351	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	243	4,120	4,106	-	477	48	632	1,207	162	5,379	5,189	2,320	385	162	501	725
Automobile and other repair services.....	468	11,870	11,791	5,372	1,341	215	426	2,039	425	15,710	15,400	7,709	685	243	303	3,680
Automobile parking, repair, and services.....	322	8,552	8,287	4,710	964	132	311	976	234	10,873	10,666	6,025	291	134	352	2,125
Repair services, except automobile.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical services.....	296	32,104	31,822	96	5,856	354	525	17,469	327	34,432	34,274	2,242	6,506	448	656	17,260
Offices of physicians and surgeons.....	157	18,664	18,645	-	2,904	170	144	11,558	201	25,773	25,666	1,015	4,561	348	385	14,442
Offices of dentists and dental surgeons.....	139	13,440	13,177	96	2,952	184	381	5,911	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	400	27,186	27,123	-	4,034	116	300	15,613	459	33,759	33,723	743	5,201	336	335	20,798
Engineering and architectural services.....	134	14,748	14,544	1,554	3,553	184	246	5,232	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

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ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE.—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Over of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
PENNSYLVANIA, TOTAL																
All industries.....	50,392	4,301,919	4,246,204	2,779,890	322,735	78,179	111,443	426,282	30,332	2,886,185	2,846,092	1,857,783	215,572	54,501	76,039	310,354
Agriculture, forestry, and fisheries.....	3,106	80,597	79,702	47,377	1,678	1,511	5,048	13,247	1,846	63,007	60,485	35,769	1,493	1,021	3,211	10,392
Farms.....	2,693	64,377	63,556	39,496	437	1,256	4,345	9,449	1,561	47,315	46,865	29,740	385	834	2,602	6,825
Field crop farms.....	309	6,730	6,730	3,643	323	161	499	1,955	260	5,780	5,774	2,388	323	125	409	1,597
Fruit, tree nut, and vegetable farms.....	1,408	35,259	35,400	23,972	37	730	3,058	2,987	694	24,800	24,800	17,386	62	447	1,642	2,003
Livestock farms.....	769	20,098	19,814	11,832	777	280	608	4,261	474	15,660	15,378	9,465	62	213	428	3,048
Farms, not elsewhere classified.....	413	16,220	16,146	7,881	1,241	255	733	3,798	285	13,692	13,622	9,229	1,108	187	609	3,567
Other agriculture, forestry, and fisheries.....	1,532	81,808	81,842	49,565	2,505	2,021	6,222	23,135	454	39,381	39,183	25,376	284	941	2,543	4,304
Mining.....	4,099	363,957	360,718	270,916	7,272	6,517	6,416	41,581	2,563	233,822	229,382	173,940	5,184	1,165	3,778	24,788
Contract construction.....	1,080	171,813	169,787	139,351	2,429	2,698	2,301	17,340	479	146,091	144,669	69,590	941	1,165	1,285	5,281
General contractors.....	2,935	187,167	185,092	127,411	4,843	3,765	4,106	26,740	2,049	146,369	144,669	103,162	4,243	2,980	2,491	19,457
Special trade contractors.....	2,762	644,593	643,734	497,804	13,897	11,876	10,241	44,991	1,779	528,240	525,863	422,162	10,728	10,202	7,627	34,477
Manufacturing.....	434	169,710	168,450	142,147	3,453	1,707	2,595	5,487	316	132,983	132,418	111,709	2,438	1,337	2,005	4,468
Food and kindred products.....	251	25,703	25,344	15,524	861	474	861	3,276	228	29,377	29,213	19,982	796	597	767	3,179
Lumber and wood products, except furniture.....	381	36,171	35,958	24,013	872	691	911	4,784	1,168	35,414	35,368	27,425	6,378	8,385	4,628	25,677
Printing, publishing, and allied industries.....	1,646	412,939	411,282	316,120	9,871	9,004	5,874	31,444	462	35,404	34,555	19,139	941	1,299	1,741	4,482
Other manufacturing industries.....	1,147	69,270	68,329	39,386	1,011	2,265	3,891	6,576	281	26,411	25,589	15,978	120	1,128	1,520	2,095
Transportation, communication, electric, gas, and sanitary services.....	641	44,437	43,606	26,643	190	1,489	2,431	3,802	274	33,802	33,771	21,460	776	1,489	2,431	3,802
Motor freight transportation and warehousing, terminals, and related services.....	506	24,783	24,723	12,743	821	776	1,460	2,774	11,301	1,470,656	1,455,729	1,105,807	105,684	16,200	16,458	84,111
Other transportation, communication, electric, gas, and sanitary services.....	13,424	2,309,305	2,286,779	1,739,355	173,213	25,215	26,216	135,870	2,108	583,196	578,289	471,842	34,002	5,924	3,791	28,524
Wholesale trade.....	3,123	807,681	800,851	648,170	48,324	7,845	6,119	41,606	2,458	178,353	177,303	154,108	7,350	855	775	6,043
Groceries and related products.....	558	239,272	237,886	208,830	10,334	1,203	1,432	7,835	1,650	404,843	400,986	317,734	26,652	5,079	3,016	22,476
Other wholesale trade.....	2,565	568,409	562,965	440,340	37,990	6,642	4,687	33,771	9,440	881,218	871,226	638,736	71,151	10,228	12,660	65,415
Retail trade.....	15,246	1,693,387	1,677,950	1,081,381	124,340	17,326	20,072	94,039	297	48,221	48,221	32,912	457	457	820	3,287
General merchandise stores.....	563	74,427	74,427	49,561	6,639	709	3,229	20,281	1,598	185,447	184,517	148,529	8,342	1,442	1,793	13,374
Food stores.....	2,550	336,998	337,998	273,166	17,901	2,409	3,229	20,281	283	105,243	104,185	80,602	3,958	613	540	3,009
Automobile and truck dealers.....	591	223,855	221,632	192,050	9,212	1,319	961	6,378	752	72,196	72,076	56,020	437	489	525	5,255
Gasoline service stations.....	1,145	103,635	103,440	81,078	5,732	961	710	6,888	843	77,776	76,945	51,006	8,174	906	1,028	6,152
Apparel and accessory stores.....	1,119	115,294	114,056	73,370	12,606	1,256	1,565	8,219	667	76,349	74,269	49,252	7,299	988	1,016	4,737
Furniture, home furnishings, and equipment stores.....	1,146	123,146	120,680	82,017	11,050	1,436	1,615	6,605	4,423	102,051	98,775	68,448	15,052	2,633	3,729	17,923
Radio and drifing places.....	4,515	186,502	182,602	96,513	28,433	4,941	6,108	18,898	2,277	213,462	211,775	148,448	14,463	7,700	3,297	17,923
Other retail trade.....	3,657	326,801	323,195	227,226	32,767	4,195	4,564	22,841	4,704	105,375	103,425	73,677	9,127	11,382	16,137	9,948
Wholesale and retail trade not allocable.....	9,748	253,970	233,914	133,657	30,674	18,420	33,744	52,656	6,003	188,183	172,917	23,870	25,136	13,255	26,595	33,822
Finance, insurance, and real estate.....	538	33,069	32,885	6,289	6,745	470	353	10,294	363	24,493	24,374	18,191	3,677	1,402	346	7,433
Real estate.....	7,313	136,923	134,572	2,410	11,391	16,869	33,128	16,101	4,704	105,375	103,425	73,677	9,127	11,382	16,137	9,948
Finance, insurance, and real estate, not elsewhere classified.....	1,897	81,978	66,457	24,958	12,538	1,081	263	26,261	936	58,315	47,118	18,374	9,961	871	212	16,341
Services.....	9,549	497,704	493,602	304,767	92,495	10,354	19,665	154,251	5,924	331,492	327,978	61,516	66,177	7,385	14,086	101,983
Hotels, rooming houses, camps, and other lodging places.....	806	27,575	27,367	6,601	5,006	1,687	4,348	35	386	16,383	16,178	2,231	3,252	1,306	3,117	391
Personal services.....	2,635	83,521	82,882	25,765	12,685	1,815	4,265	16,734	1,643	48,829	48,293	15,219	6,415	1,036	2,534	11,039
Laundries, laundry services, cleaning and dyeing plants.....	922	32,379	31,957	9,800	5,816	758	2,291	4,488	521	16,196	15,786	3,914	4,703	431	1,124	3,196
Beauty and barber shops.....	1,221	16,266	16,151	2,336	3,407	417	2,480	5,067	773	9,843	9,866	2,018	1,708	301	327	2,984
Other personal services.....	492	34,876	34,677	13,629	3,462	640	1,494	7,179	349	22,690	22,641	9,287	2,004	304	1,063	4,859
Business services.....	929	46,513	46,177	10,285	12,239	822	2,691	9,126	820	42,861	42,521	8,781	13,103	767	2,556	8,053
Automobile and other repair services.....	2,068	68,050	68,050	40,820	4,991	1,289	2,363	8,677	1,215	36,709	36,355	23,893	2,171	800	1,829	4,137
Automobile parking, repair, and services.....	1,450	60,403	59,845	37,283	3,562	1,997	2,130	7,198	877	34,279	33,955	20,399	2,102	778	1,896	5,690
Repair services, except automobile.....	618	8,248	8,205	3,532	1,429	192	232	1,479	338	2,430	2,399	1,190	69	22	69	467
Amusement and recreation services, including motion pictures.....	673	20,695	19,397	7,412	2,649	526	3,060	356	372	12,805	11,519	4,428	1,812	347	1,835	245
Medical services.....	759	63,711	63,479	2,524	9,777	1,093	1,108	35,847	541	45,235	45,013	2,345	7,789	880	834	24,776
Offices of physicians and surgeons.....	491	44,763	44,754	485	5,592	650	612	28,848	327	28,621	28,620	345	4,195	469	348	19,017
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	217	17,040	16,817	2,039	3,774	416	460	5,935	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	1,003	117,781	117,102	2,449	24,085	1,809	1,163	66,342	504	79,947	79,458	46	17,838	1,483	809	44,129
Legal services.....	215	35,509	35,455	7,843	10,083	692	258	7,395	166	27,279	27,237	6,629	7,445	568	171	5,958
Engineering and architectural services.....	375	31,460	31,417	620	10,499	566	361	9,216	216	19,197	19,159	6,881	6,881	383	277	5,067
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

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ACTIVE PARTNERSHIPS

Table 17. —NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	PITTSBURGH DISTRICT (Pennsylvania)					TENNESSEE					Net profit (less loss) (Thousand dollars)			
		Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)		Salaries and wages (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)
All industries.....	20,060	1,415,334	1,400,112	322,107	107,163	23,678	35,404	115,923	1,719,104	1,697,818	1,221,635	98,867	19,669	35,356	159,469
Agriculture, forestry, and fisheries.....	1,260	19,590	19,217	11,408	185	490	1,837	2,855	99,343	97,815	70,833	1,194	1,118	5,817	8,520
Farms.....	1,132	17,062	16,691	9,756	52	422	1,743	2,624	37,106	37,782	22,359	1,378	904	4,019	4,581
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	18,613	18,073	9,204	137	512	1,979	2,958
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	19,197	18,758	12,867	35	364	1,914	958
Livestock farms.....	714	10,959	10,600	6,596	37	283	1,416	984	1,222	1,104	760	23	123	570	1,250
Farms, not elsewhere classified.....	295	4,438	4,436	2,367	15	67	210	1,213	60,237	60,033	48,474	1,016	214	1,798	3,934
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	465	18,209	8,661	546	358	1,968	2,674
Mining.....	1,078	42,427	41,859	24,189	2,216	1,080	3,679	27,439	18,250	18,209	13,492	2,604	2,354	3,924	11,265
Contract construction.....	1,536	132,135	131,405	96,972	2,088	2,319	2,638	16,793	173,642	172,743	136,492	2,604	2,354	3,924	11,265
General contractors.....	601	87,722	87,367	69,761	1,488	1,533	1,016	9,059	122,705	122,020	101,364	728	1,366	2,755	5,464
Special trade contractors.....	886	40,798	40,423	24,249	600	785	1,615	7,283	48,825	48,613	31,560	1,876	336	1,155	3,411
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	592	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	983	116,353	115,871	85,642	3,169	1,674	2,614	10,514	131,637	130,969	97,390	2,564	1,851	2,975	10,959
Food and kindred products.....	168	36,727	36,532	30,438	995	370	2,950	1,019	41,893	41,785	34,661	522	414	750	1,477
Lumber and wood products, except furniture.....	184	15,307	15,280	9,318	664	291	634	2,123	25,683	25,578	19,837	263	404	645	1,436
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	138	18,217	10,969	724	302	545	3,300
Other manufacturing industries.....	478	57,525	57,314	41,855	1,434	919	1,246	5,767	45,844	45,439	31,923	1,055	731	1,035	4,746
Transportation, communication, electric, gas, and sanitary services.....	685	33,866	33,774	20,247	70	966	2,150	2,094	13,292	13,188	6,400	633	494	1,459	583
Motor freight transportation and warehousing, terminals, and related services.....	360	18,076	18,017	10,665	70	361	911	1,707	10,085	10,056	4,520	633	386	1,265	429
Other transportation, communication, electric, gas, and sanitary services.....	325	15,790	15,757	9,582	605	605	1,239	387	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	7,123	838,649	831,050	630,548	67,589	9,015	9,758	41,759	1,045,345	1,037,416	854,116	55,247	8,117	7,094	49,219
Wholesale trade.....	1,015	224,490	222,562	176,328	14,322	1,911	2,328	13,082	421,888	419,260	370,415	14,253	2,181	2,596	12,980
Groceries and related products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,041	419,260	419,260	3,096	304	531	1,877
Other wholesale trade.....	915	163,571	161,979	124,606	11,338	1,563	1,671	11,295	365,133	362,652	323,849	11,167	2,065	2,065	10,160
Retail trade.....	6,106	612,369	606,726	452,645	53,189	7,098	7,412	28,624	616,379	611,685	477,819	40,683	5,908	5,387	35,672
General merchandise stores.....	266	126,726	126,226	20,049	2,127	232	3,900	662	51,357	50,909	38,931	9,919	3,919	4,056	3,211
Food stores.....	952	153,487	153,081	124,637	9,559	947	1,436	6,907	120,178	119,324	101,406	5,270	883	987	5,772
Automobile and truck dealers.....	268	118,612	117,447	101,448	5,254	706	421	3,369	125,663	123,617	107,259	4,924	2,212	3,587	10,744
Gasoline service stations.....	393	31,364	31,364	25,058	1,381	472	273	1,663	62,683	62,613	49,760	3,801	404	437	3,159
Apparel and accessory stores.....	276	37,538	37,111	24,364	4,432	450	537	2,067	20,342	20,183	13,433	2,771	267	164	1,590
Furniture, home furnishings, and equipment stores.....	479	46,797	46,411	32,765	3,751	448	599	1,868	32,343	31,719	21,779	2,079	303	285	3,821
Eating and drinking places.....	2,012	94,451	93,664	45,546	13,381	2,303	4,379	6,980	39,519	39,265	20,517	6,556	1,096	1,777	3,411
Other retail trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	164,697	163,455	123,164	11,763	1,891	1,650	10,140
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	3,745	65,787	60,997	9,787	5,538	5,165	7,149	18,834	75,750	66,274	24,581	4,991	2,342	3,820	24,625
Insurance agents, brokers, and service.....	175	8,576	8,511	2,612	697	68	107	2,661	13,142	13,006	2,521	2,255	119	180	4,452
Real estate.....	2,609	33,548	33,147	591	2,264	4,887	6,991	6,253	31,445	30,648	3,820	2,212	2,193	3,587	10,744
Finance, insurance, and real estate, not elsewhere classified.....	961	23,663	19,339	6,584	2,577	210	51	9,920	161,554	160,422	23,162	30,002	3,035	7,399	9,420
Services.....	3,625	166,212	165,624	43,251	26,308	2,969	5,579	50,268	161,554	160,422	23,162	30,002	3,035	7,399	9,420
Hotels, rooming houses, camps, and other lodging places.....	420	11,192	11,109	4,370	1,754	621	1,231	124	9,896	9,755	1,818	1,082	447	2,158	711
Personal services.....	492	34,692	34,589	10,546	6,270	779	1,751	5,695	35,001	34,572	6,432	9,014	845	2,297	4,714
Laundries, laundry services, cleaning and dyeing plants.....	401	16,183	16,171	5,886	3,113	327	1,167	1,292	18,859	18,544	3,591	5,821	578	1,549	1,105
Beauty and barber shops.....	448	6,323	6,285	318	1,699	116	253	2,083	6,019	5,958	523	2,083	120	132	2,730
Other personal services.....	143	12,186	12,135	4,342	1,458	336	431	2,320	10,123	10,070	2,318	1,110	147	616	387
Business services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	244	4,496	2,187	527	44	314	387
Automobile and other repair services.....	853	31,942	31,696	19,231	2,820	489	437	4,520	12,882	12,882	5,928	1,589	158	440	2,163
Automobile parking, repair, and services.....	573	26,124	25,890	16,889	1,460	319	274	3,508	8,689	8,672	3,699	1,086	110	408	1,470
Repair services, except automobile.....	280	5,818	5,806	2,342	1,360	170	163	1,012	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	301	7,890	7,878	2,984	837	179	1,225	311	15,213	15,082	4,677	1,350	467	1,050	1,610
Medical services.....	218	18,476	18,466	179	1,988	213	274	11,071	46,166	46,022	1,896	8,497	637	548	23,234
Offices of physicians and surgeons.....	164	16,142	16,134	140	1,597	181	264	9,831	21,160	21,156	471	2,733	135	244	14,123
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	25,006	24,866	1,425	5,764	902	304	9,111
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	21,794	21,671	202	2,500	88	166	15,091
Educational services.....	499	37,834	37,644	2,603	6,247	326	354	22,213	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Engineering and architectural services.....	159	12,469	12,258	620	3,618	183	84	4,149	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)
TEXAS, TOTAL																
All industries.....	57,292	5,187,313	5,143,579	3,293,426	391,328	75,380	169,485	86,289	26,367	2,773,190	2,716,135	1,506,134	174,200	34,572	70,593	239,071
Agriculture, forestry, and fisheries.....	10,152	575,564	555,562	316,774	576	4,137	30,098	32,278	4,031	209,922	203,140	140,120	4,715	3,202	10,108	13,345
Farms.....	1,079	329,350	309,360	199,721	1,262	8,262	30,098	32,278	4,031	134,803	128,714	83,775	1,482	3,124	10,521	10,671
Field crop farms.....	4,498	1,079,253	1,054,071	662,000	222	1,658	10,238	21,723	1,942	62,140	60,569	33,775	200	1,150	7,479	9,671
Fruit, tree nut, and vegetable farms.....	231	5,455	5,455	4,455	40	69	441	324	(1)	56,130	52,806	38,565	367	1,860	3,456	23
Livestock farms.....	5,488	183,272	168,276	123,322	1,396	5,792	13,439	21,653	2,911	96,130	90,352	5,568	981	265	1,394	21,374
Farms, not elsewhere classified.....	1,002	16,378	16,378	13,404	904	383	2,405	3,675	983	11,529	10,352	5,568	981	265	1,394	21,374
Other agriculture, forestry, and fisheries.....	1,113	17,924	16,758	11,053	2,700	875	3,675	5,474	786	73,119	70,577	5,568	981	265	1,394	21,374
Manufacturing.....	2,409	253,294	234,342	124,541	9,139	7,991	24,241	26,557	403	49,616	47,412	20,216	4,063	2,132	4,082	23,077
Contract construction.....	3,798	589,413	570,011	359,160	11,370	6,887	10,498	11,734	1,433	280,105	276,068	226,442	5,860	3,173	17,794	17,794
General contractors.....	1,139	341,352	333,702	209,667	4,976	2,766	10,498	11,734	1,433	186,653	182,556	159,898	2,940	1,621	8,212	9,686
Special trade contractors.....	5,428	233,278	231,144	169,744	7,243	7,991	3,684	25,350	863	40,563	39,646	65,109	2,710	1,531	1,454	9,407
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	1,822	259,795	256,213	183,195	4,314	3,469	9,326	25,853	840	121,737	119,220	85,040	1,763	1,765	2,484	11,342
Food and kindred products.....	1,813	89,436	88,441	64,340	1,501	907	1,569	3,676	108	51,871	51,561	40,594	729	613	(1)	1,476
Lumber and wood products, except furniture.....	178	29,524	29,787	23,112	581	467	652	1,021	(1)	9,438	9,613	5,848	184	160	163	1,424
Printing, publishing, and allied industries.....	383	33,933	33,734	19,377	277	655	1,117	5,798	157	45,648	44,073	26,446	814	743	1,582	7,189
Other manufacturing industries.....	1,768	107,402	107,746	71,366	1,055	1,440	2,688	14,758	487	45,648	44,073	26,446	814	743	1,582	7,189
Transportation, communication, electric, gas, and sanitary services.....	1,326	118,540	115,429	72,043	1,283	3,293	6,042	13,377	780	99,333	98,045	35,924	729	1,589	3,326	6,392
Motor freight transportation and warehousing.....	949	92,392	89,751	56,289	904	2,603	5,020	9,493	536	41,323	40,362	24,421	350	1,097	2,455	2,970
Terminals, and related services.....	377	26,157	25,872	15,754	379	690	1,022	4,484	244	18,010	17,733	11,003	379	492	871	3,412
Other transportation, communication, electric, gas, and sanitary services.....	14,511	2,578,725	2,543,563	2,037,119	163,851	19,410	24,413	110,499	6,639	1,203,811	1,185,556	943,619	81,264	8,484	12,394	48,634
Wholesale and retail trade.....	2,778	985,412	973,823	817,426	47,704	5,731	7,360	38,253	1,157	433,078	428,609	360,850	21,470	2,104	3,424	14,134
Groceries and related products.....	943	229,942	227,856	196,124	11,805	882	1,341	7,475	238	158,315	157,185	136,474	8,143	609	1,476	3,476
Other wholesale trade.....	2,835	755,470	745,967	621,302	35,899	4,849	6,019	30,778	919	274,763	271,424	224,376	13,327	1,495	2,460	10,428
Retail trade.....	10,624	1,590,609	1,565,967	1,217,380	116,081	13,674	17,045	70,147	434	769,698	755,912	582,002	49,761	6,879	8,470	34,571
General merchandise stores.....	777	344,743	340,432	268,569	8,111	1,287	2,318	3,340	428	60,722	57,941	46,713	9,223	973	1,933	1,933
Food and kindred products.....	1,636	349,249	347,053	292,430	17,837	1,744	2,863	11,127	826	188,361	187,521	166,287	9,223	973	1,933	1,933
Automobile and truck dealers.....	1,069	389,959	382,940	331,841	16,424	1,698	1,421	10,597	408	197,184	196,463	131,559	6,740	846	527	7,572
Gasoline service stations.....	1,391	120,695	120,418	93,960	9,019	1,274	978	5,486	555	52,643	52,090	43,557	9,326	387	376	1,487
Apparel and accessory stores.....	546	70,496	67,258	44,426	8,468	1,003	956	5,487	364	42,266	39,444	26,312	5,668	656	533	2,494
Furniture, home furnishings, and equipment stores.....	778	59,040	56,870	38,157	4,303	652	932	5,126	385	24,430	24,040	15,833	2,117	328	340	2,434
Bathing and drinking places.....	1,042	69,377	69,666	34,023	14,746	1,343	1,608	4,430	762	43,160	43,176	21,136	8,886	685	450	2,463
Other retail trade.....	3,602	437,397	429,990	313,524	37,228	4,673	5,992	26,304	1,726	190,932	187,285	136,025	16,903	2,031	2,411	11,157
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	14,752	305,402	267,200	16,382	33,507	16,358	37,769	64,648	7,332	148,909	134,984	7,191	16,470	2,055	19,124	29,721
Insurance agents, brokers, and service.....	1,301	76,639	74,164	5,549	15,846	528	1,552	26,105	454	22,266	22,056	1,341	5,354	233	300	7,023
Real estate.....	10,451	163,389	151,185	7,456	12,066	12,868	34,143	21,484	5,473	81,469	77,925	3,126	7,194	6,008	17,269	10,473
Finance, insurance, and real estate, not elsewhere classified.....	2,752	69,374	41,851	2,877	5,597	2,662	2,074	17,059	1,403	45,237	35,703	2,724	4,222	1,414	1,470	11,333
Hotels, rooming houses, camps, and other lodging places.....	7,405	611,500	602,401	84,212	124,992	9,135	29,581	204,343	3,985	299,749	293,730	43,337	61,936	5,022	12,342	93,890
Personal services.....	678	30,197	29,312	5,109	5,604	1,480	5,415	84	331	17,214	16,772	3,525	3,511	318	2,613	2,925
Laundries, laundry services, cleaning and dyeing plants.....	1,806	69,459	67,199	11,456	20,462	4,698	4,698	8,640	730	36,943	36,804	7,235	11,673	1,003	1,526	4,334
Beauty and barber shops.....	804	34,851	34,749	5,723	9,459	725	3,484	1,454	317	20,851	20,785	4,332	6,374	541	1,344	1,341
Other personal services.....	201	21,767	21,714	4,258	1,833	332	666	4,280	293	11,265	11,265	2	(1)	161	(1)	1,576
Business services.....	1,304	72,727	68,792	14,227	12,565	1,037	8,942	13,879	444	38,199	34,824	10,411	4,460	549	3,161	8,904
Automobile and other repair services.....	1,946	63,354	62,844	26,812	8,754	1,132	4,295	9,067	791	33,935	33,502	11,604	5,446	784	1,382	5,527
Automobile parking, repair, and services.....	1,209	52,960	52,842	22,009	8,158	989	3,600	7,041	426	28,188	28,144	11,742	5,776	679	824	2,840
Repair services, except automobile.....	657	10,394	10,002	3,803	596	143	695	2,026	365	5,747	5,357	1,862	170	105	558	1,687
Amusement and recreation services, including motion pictures.....	465	13,490	13,267	3,114	2,418	412	1,491	234,45	218	3,300	3,298	812	280	54	580	31,274
Medical services.....	1,142	187,292	156,692	10,664	29,454	1,642	2,297	73,647	567	73,507	72,906	6,263	14,377	812	1,303	34,448
Offices of physicians and surgeons.....	677	89,280	85,111	12,326	12,326	615	929	56,793	244	36,986	36,912	(1)	562	(1)	241	24,776
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	1,444	69,009	68,478	10,047	17,108	1,026	1,367	21,846	272	34,418	31,981	5,703	9,039	570	909	9,664
Legal services.....	1,074	130,990	129,370	7,036	23,918	934	1,389	73,792	505	65,979	65,479	1,211	13,321	510	805	36,867
Engineering and architectural services.....	331	38,703	37,465	6,594	9,066	514	863	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	519	35,319	35,247	(1)	12,499	445	(1)	11,612	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)
DALLAS DISTRICT (Texas)																
All industries.....	30,925	2,814,123	2,727,443	1,786,487	178,128	40,808	98,902	268,219	14,294	953,551	937,851	554,197	81,430	18,002	34,543	125,077
Agriculture, forestry, and fisheries.....	5,221	265,632	252,358	176,654	2,347	5,335	17,990	18,933	2,529	63,493	62,034	40,209	47	1,600	4,599	4,162
Farms.....	4,874	193,227	180,676	117,858	1,074	4,938	15,902	15,028	2,294	49,553	48,489	30,938	88	1,312	4,107	2,987
Field crop farms.....	1,356	58,183	57,502	28,925	22	708	5,589	11,029	560	5,880	5,630	2,634	18	217	897	1,202
Fruit, tree nut, and vegetable farms.....	2,977	127,142	115,470	84,457	1,029	4,092	9,483	3,995	1,244	10,355	10,240	6,443	322	818	2,595	2,640
Livestock farms.....	419	6,423	6,226	3,736	128	721	2,887	11,831	246	21,487	20,841	15,105	70	626	2,134	1,830
Farms, not elsewhere classified.....	347	72,405	71,682	56,796	1,273	397	2,088	3,905	235	13,940	13,545	9,271	319	288	492	1,175
Other agriculture, forestry, and fisheries.....	2,006	200,685	187,660	104,325	4,086	5,509	20,209	23,380	254	16,105	15,097	6,223	2,493	401	929	1,530
Contract construction.....	2,365	300,313	294,543	232,668	6,110	3,714	6,695	23,994	1,100	150,918	150,083	119,821	3,008	2,069	3,262	10,930
General contractors.....	633	154,729	150,166	130,789	1,586	1,545	8,789	6,580	378	108,100	107,538	89,360	1,809	1,040	2,128	6,646
Special trade contractors.....	1,659	142,715	141,508	99,635	4,524	2,564	3,740	17,143	649	41,954	41,685	30,043	1,199	971	1,046	4,050
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	1,002	138,088	136,993	98,155	2,351	1,704	3,387	14,431	507	29,615	29,434	29,020	1,008	623	1,097	4,134
Food and kindred products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries.....	226	24,295	24,126	13,329	93	495	954	4,374	246	15,639	15,531	11,947	119	194	409	1,659
Other manufacturing industries.....	361	61,754	61,173	44,370	1,141	697	1,406	7,369	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	546	59,216	57,534	36,119	554	1,704	2,716	6,995	253	18,616	18,509	10,249	464	481	760	2,880
Motor freight transportation and warehousing, terminals, and related services.....	413	51,069	49,389	31,368	554	1,506	2,565	5,723	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	6,872	1,374,914	1,356,007	1,094,500	82,587	10,426	12,019	61,760	3,707	432,788	428,100	324,089	35,226	3,994	4,505	25,239
Wholesale trade.....	1,621	552,334	545,216	456,576	26,234	3,627	3,936	24,149	403	108,799	108,070	87,799	7,880	852	4,567	4,567
Groceries and related products.....	155	71,627	70,671	59,650	3,662	273	377	3,799	97	37,303	37,121	31,486	244	244	247	1,512
Other wholesale trade.....	1,466	480,707	474,545	396,926	22,572	3,354	3,559	20,350	306	71,496	70,949	56,313	6,083	608	612	3,055
Retail trade.....	5,250	820,911	809,135	635,378	56,320	6,795	8,075	37,571	3,304	323,989	320,040	236,270	27,346	3,142	3,646	20,672
General merchandise stores.....	279	34,065	33,291	24,856	2,813	330	335	2,076	276	17,584	17,431	12,590	1,112	151	496	1,070
Food stores.....	810	150,888	149,527	126,343	8,014	771	1,201	3,602	293	42,844	42,613	35,093	2,276	293	306	1,731
Automobile and truck dealers.....	661	232,775	228,509	200,352	9,689	849	894	6,225	224	56,951	56,206	47,366	2,804	423	157	1,695
Gasoline service stations.....	749	68,052	67,919	52,503	4,693	887	599	4,693	523	49,397	49,397	40,236	3,036	313	258	1,816
Apparel and accessory stores.....	182	28,230	27,764	18,414	2,740	307	423	2,383	238	16,945	16,694	10,522	1,932	197	148	1,433
Furniture, home furnishings, and equipment stores.....	393	33,619	32,810	22,324	2,186	324	592	2,632	228	15,688	14,941	9,304	1,731	175	251	1,936
Eating and drinking places.....	300	26,817	26,610	12,887	586	685	638	1,807	661	45,926	45,101	23,513	8,082	782	1,154	5,139
Other retail trade.....	1,876	246,465	242,705	177,499	20,325	2,642	3,373	15,147	861	78,525	77,557	57,844	6,373	808	876	5,852
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	7,420	160,493	153,616	9,191	10,792	8,303	18,640	34,919	2,893	63,351	55,762	2,942	4,075	5,541	13,976	9,813
Insurance agents, brokers, and service.....	845	54,376	52,108	4,208	10,792	7,397	1,162	18,182	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate.....	5,226	81,980	75,360	4,830	4,870	6,460	16,874	11,011	2,200	51,207	49,115	2,678	2,173	5,354	13,861	2,686
Finance, insurance, and real estate, not elsewhere classified.....	1,349	24,137	6,148	153	1,375	1,248	604	5,726	544	9,249	3,786	-	1,299	146	52	5,741
Services.....	5,420	311,751	308,671	35,875	63,056	4,113	17,239	110,453	3,027	168,626	167,822	21,264	34,749	3,293	5,415	66,351
Hotels, rooming houses, camps, and other lodging places.....	347	12,983	12,540	1,584	2,093	562	2,802	409	305	14,387	14,114	1,365	1,762	609	2,192	2,481
Personal services.....	1,076	32,536	32,395	4,201	9,009	530	2,772	4,306	667	18,812	18,755	1,197	5,729	508	1,229	3,882
Laundries, laundry services, cleaning and dyeing plants.....	487	14,000	13,964	1,391	3,119	184	2,340	113	271	10,896	10,889	446	3,951	348	898	1,399
Beauty and barber shops.....	511	14,521	14,471	1,473	5,441	295	211	2,904	317	5,329	5,322	169	1,575	95	111	1,823
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	860	34,528	33,968	4,016	7,705	488	4,975	4,975	245	3,157	3,147	28	365	18	203	1,712
Automobile and other repair services.....	1,075	29,439	29,342	12,208	2,808	348	2,913	4,540	688	29,128	29,128	13,047	5,110	372	548	5,493
Automobile parking, repair, and services.....	783	24,772	24,697	10,267	2,382	310	2,776	4,201	323	20,213	20,177	10,206	3,464	217	365	3,369
Repair services, except automobile.....	292	4,647	4,645	1,941	426	38	137	8,957	365	8,957	8,951	2,841	1,646	155	183	2,124
Amusement and recreation services, including motion pictures.....	347	10,190	9,969	2,302	2,138	358	911	929	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical services.....	575	83,885	83,696	4,401	15,077	830	994	44,199	320	37,119	37,101	1,605	6,395	571	326	22,931
Offices of physicians and surgeons.....	403	49,294	49,199	57	7,008	374	536	32,017	190	20,972	20,967	-	3,454	279	205	14,078
Offices of dentists and dental surgeons.....	172	34,591	34,497	4,344	8,069	456	458	12,182	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	569	64,611	63,891	5,825	10,597	424	584	36,925	398	39,509	39,483	1,860	7,303	692	478	22,635
Legal services.....	160	15,774	15,084	1,338	1,597	424	584	4,339	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Engineering and architectural services.....	387	27,821	27,771	9,972	9,972	347	537	9,812	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATES WITH EXTENSIVE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)	Number of ships	Total receipts (thousand dollars)	Business receipts (thousand dollars)	Cost of goods sold (thousand dollars)	Salaries and wages (thousand dollars)	Taxes (thousand dollars)	Depreciation (thousand dollars)	Net profit (less loss) (thousand dollars)
WASHINGTON																
All industries.....	16,226	1,174,884	1,154,936	670,699	99,550	29,432	40,704	145,056	19,482	1,143,443	1,122,730	651,408	52,130	21,243	34,149	171,385
Agriculture, forestry, and fisheries.....	2,345	86,595	85,769	42,925	3,534	2,618	5,722	14,896	4,798	73,089	70,943	34,062	521	2,766	3,615	14,444
Farms.....	1,844	64,317	63,637	34,555	1,032	2,022	4,967	9,316	4,671	67,166	65,023	31,922	217	1,920	2,385	14,107
Field crop farms.....	395	13,988	13,380	4,373	136	712	1,368	4,597	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Fruit, tree nut, and vegetable farms.....	741	26,767	26,700	16,028	609	754	1,774	3,286	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms.....	585	20,605	20,434	12,333	37	479	1,676	3,06	3,812	53,642	52,192	24,641	88	2,316	6,154	11,703
Farms not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	566	9,717	9,169	(1)	137	(1)	(1)	(1)
Other agriculture, forestry, and fisheries.....	501	22,278	22,132	8,370	2,502	596	755	5,530	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction.....	1,121	168,412	166,515	136,767	3,054	3,974	3,974	11,656	1,232	97,492	95,831	67,392	1,803	1,317	4,751	17,631
General contractors.....	599	124,284	122,663	93,821	2,447	2,363	2,910	10,474	409	54,374	52,934	40,214	739	531	1,584	9,544
Special trade contractors.....	503	40,314	40,240	23,752	602	1,123	1,061	1,470	750	40,556	40,480	25,312	(1)	491	1,110	2,689
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	1,021	79,028	77,947	53,762	1,733	2,484	2,718	5,888	927	107,650	106,792	80,487	548	1,273	2,614	10,134
Food and kindred products.....	96	22,638	22,453	17,106	271	816	407	1,407	318	58,592	57,918	48,456	119	393	1,377	3,856
Lumber and wood products, except furniture.....	659	37,104	36,386	24,239	942	1,283	1,881	2,801	224	10,100	10,066	9,787	41	232	278	1,453
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries.....	266	19,886	19,108	12,623	520	385	340	1,650	270	31,324	31,185	20,830	385	522	655	3,785
Transportation, communication, electric, gas, and sanitary services.....	502	26,738	25,300	12,956	513	1,575	1,234	3,320	219	13,752	13,654	4,636	1,634	568	1,340	2,942
Motor freight transportation and warehousing.....	246	19,060	18,195	9,676	513	1,385	645	2,420	170	11,075	11,015	3,070	1,634	504	856	1,821
Terminals, and related services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services.....	256	7,678	7,105	3,480	(1)	190	589	1,500	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	3,955	559,363	552,939	401,144	47,717	9,120	5,812	36,849	5,496	590,776	585,715	436,324	41,440	7,625	7,335	40,498
Wholesale trade.....	830	165,266	164,322	120,070	10,492	2,135	1,584	8,611	823	166,539	165,184	130,222	9,504	1,525	1,451	9,527
Groceries and related products.....	178	54,022	53,727	41,304	3,796	752	592	3,865	169	39,168	38,947	31,481	1,792	140	1,319	3,557
Other wholesale trade.....	652	111,944	110,509	88,870	6,996	1,383	962	5,566	(1)	127,371	126,137	98,741	5,712	1,385	1,172	5,970
Retail trade.....	3,099	392,727	388,614	272,682	37,149	6,970	4,247	28,113	4,672	421,749	418,073	304,427	31,362	9,065	8,826	30,932
General merchandise stores.....	109	28,652	28,026	18,598	3,674	5,972	264	1,113	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Food stores.....	384	71,416	70,779	49,161	4,161	1,037	670	4,302	555	94,372	93,561	74,998	5,719	630	5,924	5,924
Automobile and truck dealers.....	196	62,998	62,998	51,941	4,563	676	301	1,640	(1)	54,454	53,910	45,020	3,744	388	204	1,661
Gasoline service stations.....	361	34,266	34,120	25,768	2,310	297	398	2,768	657	45,418	45,166	34,935	2,166	715	3,000	3,000
Apparel and accessory stores.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	324	18,135	18,125	11,815	1,640	175	134	1,845
Furniture, home furnishings, and equipment stores.....	282	49,205	48,638	36,338	2,838	396	292	2,905	199	18,687	18,424	11,584	3,313	441	372	1,874
Eating and drinking places.....	641	34,762	33,495	18,049	3,858	1,428	809	2,126	1,494	64,351	60,712	34,131	6,479	1,856	1,758	2,238
Other retail trade.....	1,016	119,017	117,874	76,766	12,447	3,369	1,444	9,765	1,055	98,045	97,863	64,911	8,130	1,738	1,613	7,577
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1	2,488	2,458	(1)	(1)	35	18	(1)
Finance, insurance, and real estate.....	4,455	73,303	65,992	1,458	4,165	4,657	15,308	12,151	3,377	41,401	38,398	21,116	4,471	3,551	3,134	7,464
Insurance agents, brokers, and service.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate.....	3,432	63,254	59,434	1,386	2,748	4,440	15,208	6,633	2,301	23,573	22,196	(1)	1,359	3,147	4,513	580
Finance, insurance, and real estate, not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Services.....	899	5,140	1,662	72	76	96	73	3,463	929	11,130	3,384	(1)	1,025	363	544	1,470
Hotels, rooming houses, camps, and other lodging places.....	2,740	179,901	178,732	28,608	38,812	5,440	5,784	59,544	3,346	210,250	210,527	34,448	40,193	3,411	9,315	87,857
Personal services.....	298	8,552	8,387	2,608	888	544	1,619	2,110	366	14,544	13,943	4,946	1,884	714	989	1,055
Laundries, laundry services, cleaning and dyeing plants.....	324	18,460	18,292	3,056	4,677	692	793	4,222	548	19,669	19,501	4,638	2,635	496	1,192	4,529
Beauty and barber shops.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	245	11,247	11,291	3,109	1,745	304	811	1,163
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	396	8,014	7,981	(1)	1,523	173	1,602	2,225
Automobile and other repair services.....	409	23,796	23,738	13,160	1,105	503	469	4,890	436	17,511	17,392	9,088	2,004	438	318	3,270
Automobile parking, repair, and services.....	425	24,119	23,063	12,663	1,077	484	368	4,243	290	13,536	13,222	(1)	1,232	329	(1)	2,204
Repair services, except automobile.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	271	4,926	4,318	591	574	211	519	1,472	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical services.....	556	59,225	28,257	1,863	15,873	1,940	1,532	23,777	632	71,027	70,496	2,043	14,426	939	1,544	36,125
Offices of physicians and surgeons.....	250	28,267	28,257	164	(1)	723	(1)	1,306	342	40,476	40,398	(1)	386	413	573	22,777
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	276	27,019	27,006	1,561	8,860	884	941	7,859	310	30,551	30,271	(1)	1,657	526	473	13,348
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	340	36,087	35,984	750	9,062	889	355	18,738	473	51,893	51,543	(1)	9,800	(1)	554	39,923
Engineering and architectural services.....	169	18,251	17,740	6,465	3,352	503	144	4,632	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: See text for explanatory statements and "Description of the Data." U. S. totals include the 50 States and the District of Columbia.

† Net loss exceeds net profit.

ACTIVE PARTNERSHIPS

Table 18. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY STATES WITH MODERATE INDUSTRY COVERAGE

Selected industry	Alaska					Arizona					Arkansas				
	Number of partnerships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All industries.....	1,311	78,447	41,449	3,213	10,330	7,189	433,214	231,202	20,238	40,255	8,789	866,164	589,962	25,646	84,762
Agriculture, forestry, and fisheries.....	(1)	(1)	-	(1)	(1)	1,065	94,673	57,214	6,002	2,846	2,082	146,325	79,725	12,446	23,032
Farms.....	(1)	(1)	-	(1)	(1)	925	90,611	54,860	5,935	1,774	1,909	108,225	47,016	11,455	20,312
Other agriculture, forestry, and fisheries.....	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction.....	(1)	(1)	(1)	(1)	(1)	400	35,027	24,851	388	3,070	351	48,946	36,699	1,931	4,728
General contractors.....	(1)	(1)	(1)	(1)	(1)	115	14,473	11,679	101	1,164	118	34,826	27,442	1,440	2,153
Special trade contractors.....	(1)	(1)	(1)	(1)	(1)	285	20,554	13,172	287	1,901	184	13,426	6,091	343	2,438
Contractors not allocable.....	(1)	(1)	-	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	(1)	(1)	(1)	(1)	(1)	256	15,025	10,648	491	1,146	360	94,854	78,701	1,279	6,011
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	165	7,591	3,954	507	877
Wholesale and retail trade.....	394	39,629	24,653	1,053	4,126	1,567	177,998	125,779	2,299	10,175	3,127	476,424	372,795	4,422	22,142
Wholesale trade.....	37	6,407	5,085	(1)	475	399	46,578	34,295	680	1,994	424	146,575	122,464	1,362	4,248
Groceries and related products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	73	39,576	31,162	327	968
Other wholesale trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	376	110,599	91,802	1,055	3,280
Retail trade.....	357	33,222	19,568	1,001	3,661	1,168	131,420	91,484	1,579	8,176	2,698	323,844	249,931	3,140	17,894
Food stores.....	(1)	(1)	(1)	(1)	(1)	54	19,203	15,687	185	621	425	57,840	47,855	513	2,544
Automobile and truck dealers.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	360	79,952	69,373	276	2,240
Eating and drinking places.....	(1)	(1)	(1)	(1)	(1)	275	13,009	6,009	343	1,003	328	27,555	34,680	594	2,632
Other retail trade.....	(1)	(1)	(1)	(1)	(1)	772	86,206	59,985	934	5,736	1,585	158,502	117,923	1,657	10,478
Finance, insurance, and real estate.....	253	1,858	597	562	2,223	2,455	31,145	188	6,804	2,455	1,418	16,052	1,067	1,921	5,764
Real estate.....	231	1,107	(1)	556	2,281	1,944	24,475	188	6,659	16	1,042	10,469	595	1,685	3,853
Finance and insurance.....	(1)	(1)	(1)	(1)	(1)	511	6,670	(1)	145	2,439	376	5,643	472	236	1,896
Services.....	328	16,983	2,970	795	4,437	1,404	74,646	9,477	7,010	24,306	1,142	66,253	11,950	2,824	20,253
Connecticut															
All industries.....	12,167	675,859	359,722	19,417	116,286	1,486	119,612	78,544	3,284	13,222	3,881	382,946	125,989	25,442	68,554
Agriculture, forestry, and fisheries.....	360	17,101	10,280	1,045	2,037	342	10,407	6,647	938	1,302	-	-	-	-	-
Farms.....	261	15,091	9,739	867	1,322	317	8,660	5,183	854	1,269	-	-	-	-	-
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction.....	1,500	63,826	37,274	2,005	14,412	(1)	(1)	(1)	(1)	(1)	38	19,565	14,675	34	1,482
General contractors.....	661	25,140	15,876	942	4,049	(1)	(1)	(1)	(1)	(1)	10	11,534	11,288	33	429
Special trade contractors.....	850	36,536	19,784	1,036	10,294	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	370	38,535	25,004	922	7,437	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	352	15,405	8,189	1,251	2,995	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	3,394	345,585	224,257	4,300	26,966	457	66,746	56,310	635	2,306	701	131,439	45,066	1,016	3,886
Wholesale trade.....	334	66,912	50,087	500	3,595	32	33,579	30,410	153	1,157	40	17,968	12,896	125	1,654
Groceries and related products.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other wholesale trade.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade.....	3,060	284,673	202,170	3,846	23,371	425	33,167	25,900	482	2,144	751	113,471	82,176	891	5,832
Food stores.....	561	67,669	55,254	630	4,365	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Automobile and truck dealers.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Eating and drinking places.....	565	46,227	19,961	1,597	4,551	(1)	(1)	(1)	(1)	(1)	245	15,412	6,793	274	1,834
Other retail trade.....	1,826	166,877	119,149	1,883	14,351	(1)	(1)	(1)	(1)	(1)	356	66,241	48,689	544	6,156
Finance, insurance, and real estate.....	3,911	73,120	9,517	6,989	12,799	255	11,361	1,888	588	2,717	1,302	85,854	2,045	26,167	601
Real estate.....	3,223	64,646	1,155	6,795	10,791	(1)	(1)	(1)	(1)	(1)	1,434	74,595	2,006	26,082	2,222
Finance and insurance.....	618	29,474	8,372	194	2,008	(1)	(1)	(1)	(1)	(1)	468	11,259	-	85	783
Services.....	2,236	126,445	17,127	2,767	56,728	254	12,127	1,342	346	4,441	1,027	136,940	7,157	3,973	55,102

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY STATES WITH MODERATE INDUSTRY COVERAGE—Continued

Selected industry	Number of partner- ships	Hawaii					Idaho					Maine				
		Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
All industries..... Agriculture, forestry, and fisheries..... Farms..... Other agriculture, forestry, and fisheries..... Contract construction..... General contractors..... Special trade contractors..... Contractors not allocable..... Manufacturing..... Transportation, communication, electric, gas, and sanitary services..... Wholesale and retail trade..... Wholesale trade..... Groceries and related products..... Other wholesale trade..... Retail trade..... Food stores..... Automobile and truck dealers..... Eating and drinking places..... Other retail trade..... Finance, insurance, and real estate..... Real estate..... Finance and insurance..... Services.....	3,167	155,164	69,804	3,656	22,568	4,464	290,600	180,672	12,838	35,695	3,223	168,642	106,624	3,718	25,543	
	224	9,010	2,595	526	878	1,677	54,346	28,216	6,403	7,910	670	18,835	11,342	1,693	1,923	
	198	3,308	1,440	464	412	1,652	53,814	27,722	6,398	7,919	462	12,106	6,305	938	2,059	
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	113	14,540	10,481	177	2,138	314	51,563	43,588	786	3,443	(1)	(1)	(1)	(1)	(1)	
	11	8,288	7,351	64	2,178	121	45,298	39,642	576	3,377	(1)	(1)	(1)	(1)	(1)	
	(1)	(1)	(1)	(1)	(1)	193	6,265	3,346	216	1,666	(1)	(1)	(1)	(1)	(1)	
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	61	19,229	12,367	168	3,271	238	17,891	12,269	930	1,361	212	26,214	13,580	357	3,000	
	(1)	(1)	(1)	(1)	(1)	7	4,696	1,853	497	618	(1)	(1)	(1)	(1)	(1)	
	883	61,745	36,710	863	7,592	867	116,655	87,555	1,903	6,217	1,028	83,332	64,309	849	6,199	
	(1)	(1)	(1)	(1)	(1)	132	37,464	28,007	690	1,976	(1)	19,723	13,382	203	1,904	
	(1)	(1)	(1)	(1)	(1)	24	14,637	10,858	132	904	(1)	(1)	(1)	(1)	(1)	
	(1)	(1)	(1)	(1)	(1)	168	22,827	17,149	558	982	(1)	(1)	(1)	(1)	(1)	
	810	56,307	28,778	718	4,238	663	71,229	53,706	958	3,741	144	63,609	48,927	646	7,295	
	165	11,853	8,304	196	778	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	(1)	(1)	(1)	(1)	(1)	12	12,110	10,034	35	406	(1)	(1)	(1)	(1)	(1)	
295	17,953	6,522	298	1,334	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
350	26,501	13,952	224	2,126	385	34,746	25,668	538	1,536	(1)	(1)	(1)	(1)	(1)	(1)	
1,329	12,377	1,703	1,074	1,488	796	6,520	354	971	1,771	615	8,861	1,576	459	3,337		
794	16,594	1,703	1,074	738	526	3,413	2	851	724	457	2,406	349	411	137		
535	1,783	(1)	(1)	750	270	3,107	352	120	1,047	(1)	(1)	(1)	(1)	(1)	(1)	
528	35,881	5,146	723	12,446	565	38,885	6,897	1,348	13,375	481	23,794	7,126	499	9,494		
All industries..... Agriculture, forestry, and fisheries..... Farms..... Other agriculture, forestry, and fisheries..... Contract construction..... General contractors..... Special trade contractors..... Contractors not allocable..... Manufacturing..... Transportation, communication, electric, gas, and sanitary services..... Wholesale and retail trade..... Wholesale trade..... Groceries and related products..... Other wholesale trade..... Retail trade..... Food stores..... Automobile and truck dealers..... Eating and drinking places..... Other retail trade..... Finance, insurance, and real estate..... Real estate..... Finance and insurance..... Services.....	13,952	1,092,352	529,917	31,196	180,516	8,298	798,286	532,142	26,125	79,103	5,140	255,456	166,778	13,154	43,300	
	613	31,235	18,368	2,309	550	1,545	92,562	43,553	8,411	15,264	1,724	43,547	15,735	774	10,426	
	472	7,243	10,183	2,113	149	1,396	76,369	35,310	7,334	12,573	1,724	43,547	15,735	774	10,426	
	(1)	(1)	(1)	(1)	(1)	169	16,193	8,243	1,077	2,691	(1)	(1)	(1)	(1)	(1)	
	1,528	124,968	86,248	2,877	18,873	579	72,343	51,268	2,878	7,654	237	42,682	28,431	443	2,728	
	339	53,665	39,797	1,368	9,636	275	55,016	46,774	2,115	4,244	166	31,548	21,977	515	950	
	1,142	52,790	32,285	1,489	7,695	280	16,501	14,058	576	3,097	(1)	(1)	(1)	(1)	(1)	
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
	824	76,990	48,931	1,496	8,315	197	62,519	47,175	2,022	4,115	187	22,321	14,351	1,413	1,733	
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	4,649	450,349	337,267	4,000	40,454	2,732	466,974	381,667	4,071	18,975	1,289	121,739	90,148	1,303	7,774	
	856	184,781	143,574	992	16,016	273	164,353	147,323	890	3,754	153	19,229	16,010	161	960	
	135	66,450	53,174	169	2,088	41	25,286	21,167	166	831	(1)	(1)	(1)	(1)	(1)	
	721	124,351	90,400	823	13,928	232	139,067	106,156	694	2,923	(1)	(1)	(1)	(1)	(1)	
	3,169	265,436	193,228	2,997	24,398	2,457	301,168	232,243	3,194	15,202	1,136	102,510	74,138	1,142	7,014	
	695	83,760	68,403	728	5,399	485	74,134	62,374	622	2,315	1,123	18,272	15,312	173	943	
	(1)	(1)	(1)	(1)	(1)	92	35,104	30,124	171	502	(1)	(1)	(1)	(1)	(1)	(1)
495	26,785	10,488	377	2,551	(1)	(1)	(1)	(1)	(1)	497	19,326	9,997	566	1,522		
(1)	(1)	(1)	(1)	(1)	1,753	183,562	135,280	2,181	11,987	484	52,163	38,036	425	4,167		
3,702	225,346	12,694	14,527	41,788	1,826	32,570	794	5,512	11,095	695	9,785	-	1,695	3,615		
2,569	77,179	1,271	13,114	9,284	1,360	17,540	239	4,113	5,528	447	6,440	-	1,690	1,563		
1,133	148,167	11,423	1,413	32,504	436	15,030	551	1,399	5,567	248	3,365	-	5	2,052		
3,018	181,116	23,259	5,340	69,625	1,330	59,439	1,848	2,513	22,893	859	51,297	10,402	2,620	15,929		

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 18. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY STATES WITH MODERATE INDUSTRY COVERAGE—Continued

Selected industry	Number of partnerships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net profit (less loss) (Thousand dollars)	New Hampshire					
Nebraska																Nevada			Rhode Island		
All industries.....	11,414	876,607	618,111	23,548	91,440	2,801	201,574	100,091	6,777	23,846	2,116	124,646	79,412	2,822	13,655						
Agriculture, forestry, and fisheries.....	4,030	203,272	150,745	16,215	14,262	251	7,551	5,109	537	217	388	10,617	6,253	830	1,277						
Farms.....	3,751	166,393	120,165	9,986	12,508	251	7,551	5,104	537	217	362	10,598	6,247	830	1,266						
Other agriculture, forestry, and fisheries.....	279	36,879	30,580	229	1,754	-	-	-	-	-	(1)	(1)	(1)	-	(1)						
Contract construction.....	510	75,974	62,685	1,138	4,083	207	25,901	20,690	204	1,778	208	11,496	7,592	152	1,234						
General contractors.....	143	47,685	44,030	663	925	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Special trade contractors.....	293	22,854	14,604	468	2,421	167	16,648	12,528	111	1,577	(1)	(1)	(1)	(1)	(1)						
Contractors not allocable.....	(1)	-	-	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)						
Manufacturing.....	212	38,709	29,031	865	3,001	(1)	(1)	(1)	(1)	(1)	37	6,745	4,924	77	478						
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-						
Wholesale and retail trade.....	2,657	435,665	343,531	3,992	24,418	492	91,244	60,615	1,193	7,528	748	82,987	58,097	1,218	5,937						
Wholesale trade.....	454	117,818	100,285	958	5,174	51	17,430	13,004	191	1,138	146	14,536	9,689	202	1,775						
Groceries and related products.....	74	19,297	16,352	115	832	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Other wholesale trade.....	380	97,521	83,933	843	4,342	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Retail trade.....	2,179	317,844	243,029	3,034	19,158	440	73,719	46,857	992	6,372	602	68,451	48,408	1,016	5,162						
Food stores.....	211	38,394	30,544	367	1,391	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Automobile and truck dealers.....	89	48,856	42,207	180	1,160	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Eating and drinking places.....	335	20,607	11,112	471	1,944	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Other retail trade.....	1,544	209,687	159,166	2,016	14,663	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Finance, insurance, and real estate.....	1,996	23,147	1,642	2,466	11,459	959	15,862	791	2,058	5,929	439	2,876	89	305	644						
Real estate.....	1,675	13,425	1,125	2,351	4,655	836	14,602	(1)	2,051	5,620	413	2,619	89	290	460						
Finance and insurance.....	321	9,722	517	115	6,804	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Services.....	1,724	82,136	26,254	2,950	31,915	813	56,580	9,935	2,576	9,168	270	9,201	2,457	240	4,187						
New Mexico																North Dakota			Rhode Island		
All industries.....	4,662	342,687	208,328	12,216	36,640	4,209	237,776	139,683	9,521	33,816	2,639	168,747	98,022	3,025	26,660						
Agriculture, forestry, and fisheries.....	939	36,535	20,221	3,609	2,549	1,917	44,695	18,173	4,932	11,524	(1)	(1)	(1)	(1)	(1)						
Farms.....	889	35,274	19,328	3,424	2,771	1,917	44,695	18,173	4,932	11,524	(1)	(1)	(1)	(1)	(1)						
Other agriculture, forestry, and fisheries.....	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)						
Contract construction.....	436	45,396	35,770	1,080	3,268	263	19,977	13,951	700	3,683	203	9,073	5,677	190	2,256						
General contractors.....	48	16,579	14,365	334	760	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Special trade contractors.....	315	27,867	20,515	535	3,029	206	15,480	10,242	511	3,423	(1)	(1)	(1)	(1)	(1)						
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Manufacturing.....	135	18,566	14,279	538	393	(1)	(1)	(1)	(1)	(1)	302	25,328	18,732	374	2,385						
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	12	3,640	2,855	102	50	(1)	(1)	(1)	(1)	(1)						
Wholesale and retail trade.....	1,235	154,502	113,916	2,224	7,561	692	113,855	89,528	1,251	5,325	615	76,567	57,917	644	5,811						
Wholesale trade.....	171	24,139	19,087	533	938	(1)	-	-	304	870	115	23,889	18,740	134	1,653						
Groceries and related products.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Other wholesale trade.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Retail trade.....	1,064	130,463	94,829	1,691	6,623	616	81,720	61,526	947	4,455	500	52,678	39,177	510	4,158						
Food stores.....	134	21,388	16,666	245	733	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Automobile and truck dealers.....	40	20,386	16,752	109	495	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Eating and drinking places.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Other retail trade.....	738	77,191	55,752	1,660	4,130	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Finance, insurance, and real estate.....	787	8,300	-	1,092	2,192	748	5,690	504	1,203	1,305	467	3,409	46	285	1,193						
Real estate.....	689	7,083	-	1,070	1,629	498	4,295	165	1,201	628	403	2,178	-	264	852						
Finance and insurance.....	(1)	(1)	(1)	(1)	(1)	250	1,355	359	2	679	(1)	(1)	(1)	(1)	(1)						
Services.....	864	49,312	3,151	1,667	16,559	463	37,802	6,526	869	10,564	804	40,759	9,472	671	12,633						

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 18. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY STATES WITH MODERATE INDUSTRY COVERAGE—Continued

Industry	Number of partnerships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
South Carolina																					
All industries	7,116	1,217,500	349,403	11,826	72,360	5,232	30,242	28,572	10,333	30,887	5,163	381,710	227,231	30,423	12,160						
Agriculture, forestry, and fishing	844	48,918	30,431	3,252	1,798	4,364	5,881	32,820	5,234	7,767	727	22,333	13,487	2,112	2,111						
Food stores	286	1,916	1,077	1,921	1,755	3,343	5,557	31,552	1,221	1,111	727	22,333	13,487	2,112	2,111						
General contract retail trade	286	48,918	30,431	3,252	1,798	4,364	5,881	32,820	5,234	7,767	727	22,333	13,487	2,112	2,111						
Special trade contract retail trade	301	1,916	1,077	1,921	1,755	3,343	5,557	31,552	1,221	1,111	727	22,333	13,487	2,112	2,111						
Contractors not elsewhere classified	274	6,926	2,946	943	1,861	110	12,043	9,404	200	1,121	138	18,824	12,153	570	1,121						
Manufacturing	170	1,667	1,598	665	757	(1)	(1)	(1)	(1)	(1)	102	8,370	3,230	511	1,121						
Transportation, communication, electric, gas, and sanitary services	2,451	309,100	271,542	1,195	17,559	925	147,665	136,721	1,280	8,530	1,234	182,270	128,836	1,072	8,530						
Wholesale trade	426	121,114	101,205	1,062	4,714	147	64,843	48,766	423	3,100	236	58,695	45,146	243	3,100						
Groceries and related products	328	93,151	76,245	100	810	141	12,578	11,364	50	263	86	21,792	16,467	62	263						
Other wholesale trade	1,098	221,142	169,455	2,112	13,174	779	38,822	27,955	870	5,598	1,008	124,584	87,686	2,036	5,598						
Retail trade	270	1,097	38,070	372	2,167	148	37,862	31,501	151	1,442	26	18,388	15,154	50	1,442						
Food stores	307	3,308	30,141	98	3,359	27	1,545	(1)	71	(1)	26	18,388	15,154	50	1,442						
Automobile and truck dealers	290	11,436	9,842	370	3,797	(1)	(1)	(1)	562	1,857	614	72,317	51,331	862	1,857						
Bakery and drinking places	426	125,431	99,641	1,379	9,741	504	5,504	4,077	(1)	(1)	614	72,317	51,331	862	1,857						
Other retail trade	1,594	77,196	55,553	2,126	38,565	531	25,850	6,587	1,073	8,225	973	44,154	6,766	2,205	8,225						
Finance, insurance, and real estate	1,242	16,572	1,824	921	5,787	919	8,377	(1)	1,584	1,217	1,206	16,606	(1)	4,076	1,217						
Real estate	334	7,728	1,538	818	2,680	745	8,112	(1)	1,584	1,217	486	10,588	(1)	271	2,680						
Finance and insurance	358	7,644	686	103	2,688	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Services	1,594	77,196	55,553	2,126	38,565	531	25,850	6,587	1,073	8,225	973	44,154	6,766	2,205	8,225						
West Virginia																					
All industries	2,023	1,571	69,142	7,714	7,100	2,700	284,101	175,910	9,257	33,950	2,083	1,279	126,120	9,216	13,089						
Agriculture, forestry, and fishing	491	7,383	7,155	825	1,178	571	7,304	5,173	584	300	630	28,543	15,875	2,332	1,885						
Food stores	41	7,183	4,155	825	1,178	504	3,915	(1)	512	521	610	28,543	15,875	2,332	1,885						
General contract retail trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Special trade contract retail trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Contractors not elsewhere classified	252	1,917	13,400	421	548	217	12,428	8,933	583	1,003	(1)	(1)	(1)	(1)	(1)						
Manufacturing	(1)	(1)	(1)	(1)	(1)	247	8,525	4,731	442	1,284	(1)	(1)	(1)	(1)	(1)						
Transportation, communication, electric, gas, and sanitary services	376	46,800	39,340	550	2,211	1,002	159,549	122,230	1,477	1,930	787	84,558	63,236	1,162	1,930						
Wholesale trade	54	7,580	6,353	91	2,327	242	48,596	38,820	1,483	1,000	(1)	(1)	(1)	(1)	(1)						
Groceries and related products	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Other wholesale trade	322	41,220	31,087	459	2,538	1,450	118,003	83,437	1,464	7,383	680	63,704	46,934	903	7,383						
Retail trade	(1)	(1)	(1)	(1)	(1)	40	36,304	30,493	445	1,231	91	19,038	15,059	161	1,231						
Food stores	(1)	(1)	(1)	(1)	(1)	221	6,444	5,000	16	110	(1)	(1)	(1)	(1)	(1)						
Automobile and truck dealers	(1)	(1)	(1)	(1)	(1)	693	6,444	3,529	28	131	(1)	(1)	(1)	(1)	(1)						
Bakery and drinking places	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Other retail trade	468	4,070	144	207	442	1,746	9,475	384	1,756	3,578	618	9,570	76	1,350	3,578						
Finance, insurance, and real estate	(1)	515	144	272	175	1,377	7,767	267	160	582	541	4,280	43	1,300	4,280						
Real estate	(1)	(1)	(1)	(1)	(1)	364	1,748	83	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Finance and insurance	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)						
Services	360	6,955	1,206	381	1,565	918	41,361	6,167	2,170	10,400	514	22,057	5,590	1,170	10,400						

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

† Net loss exceeds net profit.

NOTE: See text for explanatory statements and descriptions of the samples and limitations of the data.

Data for the industry division "Wholesale and retail trade" may exceed the sum of "wholesale trade" and "retail trade" totals due to the absence of the industry group "wholesale and retail trade not allocable."

Data for the 43 States and the District of Columbia shown in this table are included in the United States totals of the preceding table.

Data for the industry division of "Mining" and "Other business not allocable," when reported, are not shown separately because of high sampling variability. However, the data are included in the State totals.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners
	UNITED STATES, TOTAL		ALABAMA		ALASKA		ARIZONA		ARKANSAS		CALIFORNIA, TOTAL	
All industries.....	924,230	3,739,461	10,929	28,002	1,311	3,021	3,189	25,613	8,789	21,645	111,048	358,452
Agriculture, forestry, and fisheries.....	130,414	315,349	1,630	3,945	(1)	(1)	1,005	2,497	2,082	4,691	11,218	29,799
Farms.....	119,651	288,178	1,268	2,910	-	-	925	2,388	1,909	4,229	9,945	26,182
Field crop farms.....	31,517	71,512	385	691	-	-	342	811	1,175	2,682	2,366	5,513
Fruit, tree nut, and vegetable farms.....	11,793	30,919	(1)	(1)	-	-	149	323	-	-	4,273	12,138
Livestock farms.....	63,021	141,387	725	1,700	-	-	307	773	552	1,153	2,610	5,940
Farms, not elsewhere classified.....	14,320	34,560	(1)	(1)	-	-	(1)	(1)	(1)	(1)	996	2,591
Other agriculture, forestry, and fisheries.....	10,763	27,171	362	1,035	(1)	(1)	(1)	(1)	(1)	(1)	1,273	3,617
Mining.....	14,151	97,589	(1)	(1)	(1)	(1)	2	7	(1)	(1)	859	5,476
Contract construction.....	60,441	135,224	649	1,399	(1)	(1)	400	930	351	816	6,966	16,182
General contractors.....	19,555	46,057	247	511	(1)	(1)	115	228	118	293	2,643	6,948
Special trade contractors.....	39,007	85,052	379	841	(1)	(1)	385	602	184	400	4,122	8,807
Contractors not allocable.....	1,879	4,115	(1)	(1)	-	-	-	-	(1)	(1)	201	427
Manufacturing.....	39,384	98,832	645	1,992	(1)	(1)	256	633	369	847	5,416	14,657
Food and kindred products.....	4,555	11,798	126	371	(1)	(1)	(1)	(1)	97	243	336	1,113
Lumber and wood products, except furniture.....	6,655	15,941	196	440	-	-	(1)	(1)	105	232	304	721
Printing, publishing, and allied industries.....	6,577	15,724	(1)	(1)	-	-	(1)	(1)	(1)	(1)	1,004	2,363
Other manufacturing industries.....	21,597	55,369	282	971	-	-	229	578	118	274	3,767	10,460
Transportation, communication, electric, gas, and sanitary services.....	16,662	38,345	150	326	(1)	(1)	(1)	(1)	165	368	1,640	3,710
Motor freight transportation and warehousing, terminals, and related services.....	10,821	23,653	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,042	2,291
Other transportation, communication, electric, gas, and sanitary services.....	5,841	14,692	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	598	1,419
Wholesale and retail trade.....	256,794	610,062	4,117	9,403	394	794	1,567	3,634	3,127	7,175	26,599	84,482
Wholesale trade.....	43,514	136,003	455	1,102	37	74	399	907	429	1,199	5,169	34,942
Groceries and related products.....	7,683	26,538	67	187	5	10	(1)	(1)	73	177	1,039	2,599
Other wholesalers.....	35,831	109,465	388	915	(1)	(1)	338	779	356	1,022	4,130	32,343
Retail trade.....	211,938	471,236	3,659	8,294	357	720	1,168	2,727	2,698	5,976	21,331	49,340
General merchandise stores.....	13,081	27,592	315	677	(1)	(1)	8	20	207	477	839	1,797
Food stores.....	33,289	74,410	460	1,070	(1)	(1)	54	112	425	903	3,235	7,914
Automobile and truck dealers.....	9,694	21,817	199	467	(1)	(1)	(1)	(1)	360	773	721	1,765
Gasoline service stations.....	26,742	57,652	424	888	(1)	(1)	183	369	276	574	2,234	5,079
Apparel and accessory stores.....	13,352	30,465	235	573	(1)	(1)	(1)	(1)	156	318	1,475	3,136
Furniture, home furnishings, and equipment stores.....	13,709	30,548	376	787	(1)	(1)	(1)	(1)	(1)	(1)	1,457	3,479
Eating and drinking places.....	44,187	97,368	427	979	(1)	(1)	275	636	328	701	5,269	11,591
Other retail stores.....	58,934	131,384	1,223	2,853	(1)	(1)	492	1,205	861	2,011	6,101	14,579
Wholesale and retail trade not allocable.....	1,292	2,823	(1)	(1)	-	-	-	-	-	-	99	200
Finance, insurance, and real estate.....	233,205	999,315	1,429	5,088	258	772	2,455	14,349	1,413	4,823	36,168	147,340
Finance.....	45,359	353,477	234	1,917	(1)	(1)	437	2,667	(1)	(1)	6,213	16,241
Insurance agents, brokers, and service.....	12,435	32,527	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	907	2,213
Real estate.....	175,351	613,311	1,124	2,978	231	717	1,944	11,385	1,042	3,346	29,048	98,785
Services.....	171,996	441,497	2,163	5,523	328	790	1,404	3,515	1,192	2,734	22,110	56,643
Hotels, rooming houses, camps, and other lodging places.....	15,327	42,526	(1)	(1)	(1)	(1)	224	784	(1)	(1)	2,715	7,536
Personal services.....	36,761	80,470	583	1,247	-	-	(1)	(1)	303	676	4,286	9,623
Laundries, laundry services, cleaning and dyeing plants.....	14,931	33,675	257	589	-	-	(1)	(1)	(1)	(1)	1,677	4,028
Beauty and barber shops.....	15,311	32,484	279	564	-	-	(1)	(1)	(1)	(1)	2,227	4,804
Other personal services.....	6,519	14,311	(1)	(1)	-	-	(1)	(1)	(1)	(1)	382	791
Business services.....	17,149	43,147	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	2,671	6,943
Automobile and other repair services.....	29,729	64,957	357	786	(1)	(1)	196	390	(1)	(1)	4,221	9,225
Automobile parking, repair, and services.....	19,349	42,874	287	645	(1)	(1)	(1)	(1)	(1)	(1)	3,857	6,366
Repair services, except automobile.....	10,380	22,083	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,364	2,859
Amusement and recreation services, including motion pictures.....	13,806	43,571	(1)	(1)	-	-	(1)	(1)	(1)	(1)	1,722	5,386
Medical services.....	19,829	54,951	189	598	(1)	(1)	143	406	185	437	2,423	6,274
Offices of physicians and surgeons.....	11,246	29,401	(1)	(1)	-	-	94	240	(1)	(1)	1,247	3,343
Offices of dentists and dental surgeons.....	1,240	2,597	-	-	-	-	-	-	-	-	70	183
Other medical services.....	7,343	22,953	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,106	3,351
Educational services.....	1,497	3,587	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Legal services.....	22,844	68,121	446	1,400	(1)	(1)	176	503	224	505	1,882	5,777
Engineering and architectural services.....	5,658	14,275	(1)	(1)	-	-	(1)	(1)	(1)	(1)	769	1,789
Accounting, auditing, and bookkeeping services.....	8,380	23,539	(1)	(1)	-	-	(1)	(1)	(1)	(1)	1,038	2,696
Other services.....	1,016	2,353	(1)	(1)	-	-	-	-	-	-	166	365
Nature of business not allocable.....	1,183	3,248	(1)	(1)	-	-	-	-	-	-	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19. —NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners
	LOS ANGELES DISTRICT (California)		SAN FRANCISCO DISTRICT (California)		COLORADO		CONNECTICUT		DELAWARE		DISTRICT OF COLUMBIA	
All industries.....	62,106	209,528	48,942	148,924	12,749	37,267	12,167	34,727	1,486	6,348	3,881	17,544
Agriculture, forestry, and fisheries.....	3,626	10,150	7,592	19,649	2,453	5,785	360	832	342	810	-	-
Farms.....	3,020	8,256	6,925	17,926	2,302	5,445	261	634	317	757	-	-
Field crop farms.....	688	1,829	1,378	3,684	668	1,439	(1)	(1)	(1)	(1)	-	-
Fruit, tree nut, and vegetable farms.....	1,280	3,920	2,993	8,218	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Livestock farms.....	794	1,881	1,816	4,059	1,324	3,192	(1)	(1)	(1)	(1)	-	-
Farms, not elsewhere classified.....	258	626	738	1,965	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Other agriculture, forestry, and fisheries...	606	1,894	667	1,723	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Mining.....	661	3,826	198	1,650	491	2,450	(1)	(1)	(1)	(1)	-	-
Contract construction.....	4,323	9,853	5,643	6,329	649	1,479	1,500	3,154	(1)	(1)	38	83
General contractors.....	1,493	3,736	1,150	3,212	256	602	601	1,293	(1)	(1)	(1)	(1)
Special trade contractors.....	2,701	5,834	1,421	2,973	345	781	850	1,763	(1)	(1)	10	24
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-
Manufacturing.....	3,583	8,712	1,833	5,945	384	870	370	802	(1)	(1)	(1)	(1)
Food and kindred products.....	131	422	205	691	47	118	(1)	(1)	-	-	-	-
Lumber and wood products, except furniture...	(1)	(1)	194	414	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Printing, publishing, and allied industries...	613	1,434	391	929	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Other manufacturing industries.....	2,724	6,549	1,043	3,911	140	342	286	605	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	792	1,762	848	1,948	(1)	(1)	352	824	(1)	(1)	(1)	(1)
Motor freight transportation and warehousing, terminals, and related services.....	441	971	601	1,320	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Other transportation, communication, elec- tric, gas, and sanitary services.....	351	791	247	628	(1)	(1)	277	674	(1)	(1)	-	-
Wholesale and retail trade.....	13,723	52,897	12,876	31,585	3,257	7,308	3,394	7,361	457	927	791	2,302
Wholesale trade.....	3,047	28,864	2,123	6,078	721	1,635	334	757	32	73	40	124
Groceries and related products.....	566	1,366	473	1,233	141	294	(1)	(1)	(1)	(1)	(1)	(1)
Other wholesalers.....	2,481	27,498	1,649	4,845	580	1,341	225	464	(1)	(1)	(1)	(1)
Retail trade.....	10,626	23,932	10,705	25,408	2,512	5,625	3,060	6,504	425	854	751	2,178
General merchandise stores.....	465	973	374	824	154	315	(1)	(1)	(1)	(1)	(1)	(1)
Food stores.....	1,269	2,874	1,366	5,040	127	370	561	1,159	(1)	(1)	(1)	(1)
Automobile and truck dealers.....	431	1,001	290	744	126	342	(1)	(1)	(1)	(1)	(1)	(1)
Gasoline service stations.....	1,256	2,644	978	2,435	255	512	648	1,359	(1)	(1)	(1)	(1)
Apparel and accessory stores.....	803	1,644	672	1,492	(1)	(1)	189	410	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment stores.....	831	2,033	626	1,446	277	580	(1)	(1)	(1)	(1)	-	-
Eating and drinking places.....	2,367	5,313	2,902	6,278	518	1,205	565	1,300	(1)	(1)	245	613
Other retail stores.....	3,204	7,430	2,897	7,149	904	1,945	758	1,587	(1)	(1)	226	468
Wholesale and retail trade not allocable....	(1)	(1)	49	99	(1)	(1)	-	-	-	-	-	-
Finance, insurance, and real estate.....	21,919	87,781	14,249	59,459	3,371	14,187	3,911	15,986	255	3,494	1,902	11,820
Finance.....	3,992	25,938	2,221	20,254	846	6,817	509	4,977	(1)	(1)	420	4,601
Insurance agents, brokers, and service.....	494	1,268	413	945	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate.....	17,433	60,525	11,615	38,260	2,354	6,955	3,293	10,016	(1)	(1)	1,434	7,123
Services.....	13,455	34,476	8,655	22,167	2,016	4,892	2,230	5,521	254	679	1,027	3,068
Hotels, rooming houses, camps, and other lodging places.....	1,384	4,093	1,331	3,443	(1)	(1)	(1)	(1)	(1)	(1)	132	436
Personal services.....	2,590	5,693	1,696	3,330	363	758	540	1,109	(1)	(1)	(1)	(1)
Laundries, laundry services, cleaning and dyeing plants.....	991	2,256	685	1,772	(1)	(1)	227	476	(1)	(1)	(1)	(1)
Beauty and barber shops.....	1,381	2,994	846	1,810	(1)	(1)	272	544	(1)	(1)	(1)	(1)
Other personal services.....	217	443	165	348	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Business services.....	1,842	4,832	829	2,111	249	557	401	1,191	(1)	(1)	(1)	(1)
Automobile and other repair services.....	2,551	5,628	1,670	3,597	243	512	324	671	(1)	(1)	(1)	(1)
Automobile parking, repair, and services...	1,716	3,825	1,141	2,541	(1)	(1)	250	523	(1)	(1)	(1)	(1)
Repair services, except automobile.....	835	1,803	529	1,056	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Amusement and recreation services, including motion pictures.....	1,251	3,630	471	1,756	311	767	124	345	(1)	(1)	(1)	(1)
Medical services.....	1,348	3,842	1,075	3,032	296	833	299	639	(1)	(1)	122	286
Offices of physicians and surgeons.....	699	1,827	548	1,513	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Offices of dentists and dental surgeons....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-
Other medical services.....	618	1,929	488	1,423	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
Legal services.....	1,152	3,651	730	2,126	176	576	261	811	(1)	(1)	356	1,377
Engineering and architectural services.....	470	1,016	299	773	(1)	(1)	(1)	(1)	(1)	(1)	16	59
Accounting, auditing, and bookkeeping services.....	629	1,611	409	1,079	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
Nature of business not allocable.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)	-	-	-	-

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners
	FLORIDA		GEORGIA		HAWAII		IDAHO		ILLINOIS, TOTAL		CHICAGO DISTRICT (Illinois)	
All industries.....	23,769	61,638	14,027	34,175	3,167	16,449	4,464	11,346	60,706	129,772	42,727	141,897
Agriculture, forestry, and fisheries.....	2,778	7,269	1,364	4,355	224	609	1,677	3,941	7,675	13,993	2,811	7,127
Farms.....	2,434	6,666	1,600	5,797	128	542	1,652	3,891	7,214	13,034	2,424	6,318
Field crop farms.....	(1)	(1)	370	938	(1)	(1)	407	1,008	3,387	9,891	889	2,339
Fruit, tree nut, and vegetable farms.....	1,470	4,107	(1)	(1)	(1)	(1)	264	579	(1)	(1)	(1)	(1)
Livestock farms.....	450	1,012	665	1,393	(1)	(1)	718	1,722	2,223	6,316	1,072	2,465
Farms, not elsewhere classified.....	410	1,186	430	1,316	(1)	(1)	263	576	808	2,017	340	874
Other agriculture, forestry, and fisheries...	291	603	214	552	(1)	(1)	(1)	(1)	461	959	387	809
Mining.....	(1)	(1)	(1)	(1)	-	-	-	-	386	1,074	170	513
Contract construction.....	1,669	3,606	1,195	2,907	113	252	314	730	3,182	6,882	2,031	4,345
General contractors.....	430	1,060	431	882	11	31	121	342	854	1,951	603	1,331
Special trade contractors.....	1,239	2,566	759	1,611	(1)	(1)	143	388	2,224	4,675	1,329	2,793
Contractors not allocable.....	-	-	(1)	(1)	-	-	-	-	(1)	(1)	(1)	(1)
Manufacturing.....	592	1,362	714	1,647	61	130	238	536	1,913	5,143	1,470	4,030
Food and kindred products.....	(1)	133	105	224	(1)	(1)	(1)	(1)	310	789	178	495
Lumber and wood products, except furniture...	(1)	(1)	277	627	-	-	114	261	126	322	(1)	(1)
Printing, publishing, and allied industries...	342	617	(1)	(1)	(1)	(1)	(1)	(1)	285	632	205	460
Other manufacturing industries.....	160	351	270	659	(1)	(1)	(1)	(1)	1,192	3,400	1,001	2,878
Transportation, communication, electric, gas, and sanitary services.....	427	944	297	631	(1)	(1)	7	14	939	2,067	561	1,230
Motor freight transportation and warehousing, terminals, and related services.....	202	406	295	627	(1)	(1)	(1)	(1)	685	1,465	388	816
Other transportation, communication, electric, gas, and sanitary services.....	225	538	(1)	(1)	-	-	(1)	(1)	254	602	(1)	(1)
Wholesale and retail trade.....	6,666	12,750	4,623	10,485	883	2,186	867	1,926	15,667	35,988	10,705	24,604
Wholesale trade.....	953	2,113	793	2,018	(1)	(1)	132	297	2,409	7,043	2,301	5,470
Groceries and related products.....	238	531	119	299	(1)	(1)	(1)	(1)	382	961	231	717
Other wholesalers.....	715	1,582	664	1,719	(1)	(1)	108	230	2,527	6,082	2,010	4,753
Retail trade.....	5,713	10,637	3,831	8,467	210	1,973	663	1,485	12,715	28,846	8,373	19,067
General merchandise stores.....	413	866	249	604	(1)	(1)	(1)	(1)	745	1,621	577	1,234
Food stores.....	662	1,386	669	1,426	165	427	(1)	(1)	1,742	3,926	1,298	2,869
Automobile and truck dealers.....	368	747	362	774	-	-	12	29	545	1,188	269	602
Gasoline service stations.....	766	1,525	601	1,322	(1)	(1)	(1)	(1)	1,728	3,637	1,064	2,260
Apparel and accessory stores.....	407	1,069	233	513	-	-	(1)	(1)	857	1,978	669	1,571
Furniture, home furnishings, and equipment stores.....	292	607	203	410	(1)	(1)	(1)	(1)	587	1,536	361	911
Eating and drinking places.....	721	1,710	274	650	(1)	713	(1)	(1)	2,758	6,520	1,897	4,611
Other retail stores.....	1,388	2,933	1,244	2,758	(1)	(1)	182	399	3,753	8,440	2,278	5,009
Wholesale and retail trade not allocable.....	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	6,259	20,329	2,703	9,377	1,329	11,911	796	2,650	20,005	89,120	16,759	77,642
Finance.....	1,382	6,587	247	2,160	535	6,398	222	1,306	4,130	33,470	3,573	29,340
Insurance agents, brokers, and service.....	272	639	274	639	-	-	(1)	(1)	887	2,972	441	1,713
Real estate.....	4,599	13,603	2,182	5,573	794	4,513	526	1,248	14,988	52,678	12,745	46,589
Services.....	2,931	14,605	2,613	6,117	528	1,293	565	1,549	10,666	29,333	8,195	22,332
Hotels, rooming houses, camps, and other lodging places.....	1,080	3,283	(1)	(1)	(1)	(1)	(1)	(1)	1,069	3,774	864	3,214
Personal services.....	1,093	2,389	551	1,281	(1)	(1)	(1)	(1)	2,139	5,011	1,552	3,485
Laundries, laundry services, cleaning and dyeing plants.....	401	871	(1)	(1)	-	-	(1)	(1)	1,062	2,453	770	1,743
Beauty and barber shops.....	543	1,127	242	645	(1)	(1)	(1)	(1)	693	1,481	547	1,163
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	434	1,077	235	579
Business services.....	328	717	300	629	(1)	(1)	(1)	(1)	1,172	2,928	1,050	2,657
Automobile and other repair services.....	973	2,111	376	760	(1)	(1)	(1)	(1)	1,370	3,007	1,165	2,583
Automobile parking, repair, and services...	622	1,290	322	652	(1)	(1)	(1)	(1)	714	1,608	640	1,459
Repair services, except automobile.....	351	821	(1)	(1)	(1)	(1)	(1)	(1)	656	1,399	525	1,124
Amusement and recreation services, including motion pictures.....	543	1,223	(1)	(1)	(1)	(1)	(1)	(1)	1,084	3,760	759	2,497
Medical services.....	585	1,375	395	879	61	219	(1)	(1)	933	2,373	800	1,972
Offices of physicians and surgeons.....	(1)	1,033	331	712	(1)	(1)	(1)	(1)	535	1,345	490	1,236
Offices of dentists and dental surgeons....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	319	871	231	579
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	827	2,131	483	1,389	(1)	(1)	(1)	(1)	1,685	4,997	1,072	3,484
Engineering and architectural services.....	(1)	(1)	158	354	(1)	(1)	(1)	(1)	461	1,197	406	1,036
Accounting, auditing, and bookkeeping services.....	221	654	(1)	(1)	(1)	(1)	(1)	(1)	485	1,412	357	1,064
Other services.....	-	-	(1)	(1)	-	-	-	-	(1)	(1)	(1)	(1)
Nature of business not allocable.....	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners
SPRINGFIELD DISTRICT (Illinois)			INDIANA		IOWA		KANSAS		KENTUCKY		LOUISIANA	
All industries	13,779	47,875	19,166	48,865	23,742	59,084	12,975	34,633	16,315	42,273	10,890	31,562
Agriculture, forestry, and fisheries	4,864	12,866	2,592	6,331	10,819	29,683	3,682	9,640	3,154	7,203	1,638	4,469
Animal crop farms	4,790	12,716	2,508	6,163	10,480	28,005	3,465	8,362	3,006	6,884	1,366	3,843
Plant, tree nut, and vegetable farms	2,498	7,552	822	2,056	2,754	7,610	1,029	2,789	1,210	2,824	692	2,237
Livestock farms	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Farms, not elsewhere classified	1,751	3,850	1,026	2,341	7,161	15,879	1,958	4,586	1,361	2,998	554	1,322
Farms, not elsewhere classified	468	1,143	555	1,531	522	1,387	394	914	387	966	(1)	(1)
Other agriculture, forestry, and fisheries	(1)	(1)	(1)	(1)	333	678	277	678	(1)	(1)	272	626
Mining	210	561	259	770	(1)	(1)	344	1,002	662	3,442	191	772
Contract construction	1,151	2,537	1,471	3,363	909	2,074	527	1,108	1,264	2,768	721	1,733
General contractors	251	620	478	1,083	304	688	186	415	391	852	247	634
Special trade contractors	895	1,822	993	2,280	640	1,336	341	693	800	1,747	469	1,089
Contractors not allocable	(1)	(1)	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Manufacturing	442	1,113	697	1,624	615	1,788	308	832	491	1,120	423	1,229
Food and kindred products	(1)	(1)	55	126	171	543	(1)	(1)	110	225	97	360
Lumber and wood products, except furniture	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	165	492
Printing, publishing, and allied industries	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries	(1)	(1)	441	1,075	297	926	(1)	(1)	185	460	160	375
Transportation, communication, electric, gas, and sanitary services	378	837	328	733	378	781	213	456	276	633	313	775
Motor freight transportation and warehouse, terminals, and related services	297	649	243	503	328	650	139	283	225	501	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services	81	188	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	204	509
Wholesale and retail trade	4,961	11,384	6,440	14,454	4,568	10,270	3,369	7,531	5,524	13,266	3,095	7,136
Wholesale trade	608	1,573	861	2,347	970	2,305	626	1,463	906	2,373	751	1,951
Groceries and related products	91	244	178	461	127	300	80	189	117	346	234	621
Other wholesalers	517	1,329	683	1,886	843	2,005	546	1,274	789	2,027	517	1,330
Retail trade	4,342	9,779	5,498	11,945	3,573	7,915	2,741	6,063	4,594	10,839	2,343	5,183
General merchandise stores	168	387	319	815	(1)	(1)	175	381	337	865	171	426
Food stores	484	1,057	730	1,591	347	734	277	628	574	1,263	554	1,214
Automobile and truck dealers	276	586	285	592	168	376	152	320	217	475	83	182
Gasoline service stations	664	1,377	848	1,760	519	1,072	513	1,108	654	1,400	188	376
Apparel and accessory stores	188	407	437	1,064	425	1,204	(1)	(1)	254	564	(1)	(1)
Furniture, home furnishings, and equipment stores	226	625	453	926	140	290	185	386	293	702	(1)	(1)
Eating and drinking places	701	1,004	1,231	2,595	594	1,265	481	1,175	751	2,039	383	807
Other retail stores	1,475	3,431	1,195	2,602	1,237	2,677	831	1,804	1,514	3,651	744	1,631
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,248	11,478	3,565	12,312	4,306	13,291	2,203	8,742	2,291	7,913	2,297	9,623
Finance	558	4,130	766	4,418	570	2,653	342	2,367	267	1,724	489	4,417
Insurance agents, brokers, and service	447	1,254	398	869	442	1,449	348	1,428	247	564	(1)	(1)
Real estate	2,243	6,089	2,401	7,025	3,288	9,229	1,513	4,947	1,777	5,625	1,783	5,137
Services	2,470	7,001	3,814	9,278	2,037	5,028	2,329	5,922	2,605	6,238	2,212	5,765
Hotels, rooming houses, camps, and other lodging places	205	560	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services	637	1,926	1,177	2,512	354	760	514	1,153	760	1,764	537	1,165
Laundries, laundry services, cleaning and dyeing plants	292	710	621	1,302	(1)	(1)	(1)	(1)	276	754	224	488
Beauty and barber shops	(1)	(1)	320	661	(1)	(1)	(1)	(1)	(1)	(1)	240	504
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	266	578	(1)	(1)
Business services	(1)	(1)	266	560	180	457	341	783	296	765	211	541
Automobile and other repair services	205	424	752	1,707	535	1,149	344	765	523	1,117	275	587
Automobile parking, repair, and services	(1)	(1)	459	1,020	265	560	(1)	(1)	300	671	(1)	(1)
Repair services, except automobile	(1)	(1)	293	687	270	589	(1)	(1)	223	446	(1)	(1)
Amusement and recreation services, including motion pictures	325	1,263	(1)	(1)	(1)	(1)	268	635	316	774	218	499
Medical services	132	401	455	1,222	319	826	170	513	232	527	266	814
Offices of physicians and surgeons	(1)	(1)	341	857	(1)	(1)	(1)	(1)	(1)	(1)	202	620
Offices of dentists and dental surgeons	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Legal services	612	1,513	532	1,599	307	948	310	883	232	673	468	1,316
Engineering and architectural services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other services	-	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-
Nature of business not allocable	(1)	(1)	-	-	(1)	(1)	-	-	(1)	(1)	-	-

(1) Data not available.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners
	MAINE		MARYLAND		MASSACHUSETTS		MICHIGAN		MINNESOTA		MISSISSIPPI	
All industries.....	3,223	2,238	11,351	32,707	13,952	43,510	35,352	106,816	20,292	51,811	8,298	21,436
Agriculture, forestry, and fisheries.....	670	1,558	883	2,027	613	1,361	2,642	5,760	6,750	15,824	1,545	4,021
Farms.....	462	988	679	1,569	472	1,050	2,331	5,391	6,497	15,267	1,390	3,461
Field crop farms.....	(1)	(1)	(1)	(1)	(1)	(1)	293	612	1,716	4,222	(1)	1,619
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	390	812	(1)	(1)	(1)	(1)
Livestock farms.....	254	535	352	860	(1)	(1)	1,150	2,607	4,192	9,695	(1)	1,456
Farms, not elsewhere classified.....	(1)	(1)	(1)	(1)	(1)	(1)	490	1,054	515	1,202	(1)	(1)
Other agriculture, forestry, and fisheries.....	(1)	(1)	204	458	(1)	(1)	307	669	253	557	149	560
Mining.....	-	-	(1)	(1)	(1)	(1)	243	1,189	(1)	(1)	(1)	(1)
Contract construction.....	(1)	(1)	921	1,970	1,528	3,277	2,767	6,783	1,065	2,325	579	1,311
General contractors.....	(1)	(1)	244	540	339	759	868	2,639	361	803	275	664
Special trade contractors.....	(1)	(1)	677	1,430	1,142	2,424	1,845	4,036	678	1,470	280	599
Contractors not allocable.....	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	212	524	387	836	824	1,798	1,916	4,617	878	2,085	197	776
Food and kindred products.....	(1)	(1)	91	211	(1)	(1)	162	341	(1)	(1)	33	85
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	375	838	180	402	(1)	(1)
Printing, publishing, and allied industries.....	(1)	(1)	(1)	(1)	(1)	(1)	271	661	222	496	(1)	(1)
Other manufacturing industries.....	(1)	(1)	210	449	(1)	(1)	1,108	2,727	328	868	67	419
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	201	486	212	447	658	1,415	203	433	(1)	(1)
Motor freight transportation and warehousing, terminals, and related services.....	(1)	(1)	151	311	(1)	(1)	455	961	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	203	454	(1)	(1)	-	-
Wholesale and retail trade.....	1,028	2,279	3,335	7,210	4,049	8,778	12,626	28,153	4,465	10,006	2,732	6,047
Wholesale trade.....	88	207	313	764	856	1,903	2,175	5,327	525	1,285	273	662
Groceries and related products.....	(1)	(1)	62	170	135	306	406	917	52	117	41	120
Other wholesalers.....	(1)	(1)	251	594	721	1,597	1,769	4,410	473	1,168	232	542
Retail trade.....	940	2,072	2,998	6,398	3,169	6,877	10,336	22,539	3,939	8,719	2,457	5,381
General merchandise stores.....	(1)	(1)	265	558	(1)	(1)	430	977	208	551	358	766
Food stores.....	(1)	(1)	526	1,115	695	1,672	1,853	4,117	529	1,069	485	1,090
Automobile and truck dealers.....	(1)	(1)	145	304	(1)	(1)	467	1,028	209	589	92	192
Gasoline service stations.....	(1)	(1)	359	726	518	1,081	1,192	2,532	482	993	417	932
Apparel and accessory stores.....	(1)	(1)	(1)	(1)	(1)	(1)	489	1,051	191	474	203	444
Furniture, home furnishings, and equipment stores.....	(1)	(1)	(1)	(1)	(1)	(1)	527	1,146	223	487	(1)	(1)
Eating and drinking places.....	(1)	(1)	657	1,371	495	1,059	2,766	5,739	571	1,233	(1)	(1)
Other retail stores.....	(1)	(1)	858	1,900	938	1,887	2,612	5,949	1,526	3,323	580	1,305
Wholesale and retail trade not allocable.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	615	2,272	3,131	14,329	3,702	20,417	7,862	35,471	3,432	12,642	1,826	5,924
Finance.....	(1)	(1)	444	5,142	884	9,931	2,286	17,712	742	4,517	266	1,499
Insurance agents, brokers, and service.....	(1)	(1)	(1)	(1)	249	743	524	1,207	(1)	(1)	(1)	(1)
Real estate.....	457	1,295	2,614	9,006	2,569	9,743	5,052	16,552	2,494	7,609	1,390	4,061
Services.....	481	1,131	2,410	5,657	3,018	7,421	6,638	17,428	3,399	8,271	1,330	3,171
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	(1)	(1)	(1)	(1)	433	1,463	520	1,138	(1)	(1)
Personal services.....	(1)	(1)	456	916	519	1,062	1,417	3,209	672	1,468	339	703
Laundries, laundry services, cleaning and dyeing plants.....	-	-	(1)	(1)	(1)	(1)	722	1,749	250	599	(1)	(1)
Beauty and barber shops.....	-	-	(1)	(1)	284	568	514	1,092	275	550	(1)	(1)
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	(1)	(1)	182	378	381	1,130	513	1,110	245	565	(1)	(1)
Automobile and other repair services.....	(1)	(1)	449	1,004	495	1,013	1,241	2,815	600	1,360	291	580
Automobile parking, repair, and services.....	(1)	(1)	306	644	236	472	819	1,850	379	894	(1)	(1)
Repair services, except automobile.....	-	-	(1)	(1)	259	541	422	965	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	(1)	(1)	265	636	354	779	801	2,607	270	809	(1)	(1)
Medical services.....	(1)	(1)	211	576	278	636	959	2,883	500	1,351	162	491
Offices of physicians and surgeons.....	(1)	(1)	91	216	108	291	507	1,471	341	983	(1)	(1)
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Other medical services.....	(1)	(1)	(1)	(1)	(1)	(1)	379	1,265	(1)	(1)	(1)	(1)
Educational services.....	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-	-	-
Legal services.....	(1)	(1)	348	932	344	1,155	778	2,231	378	1,022	(1)	(1)
Engineering and architectural services.....	-	-	216	548	159	447	211	446	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	-	-	(1)	(1)	205	563	211	513	213	550	(1)	(1)
Other services.....	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Nature of business not allocable.....	-	-	(1)	(1)	-	-	-	-	(1)	(1)	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners
	MISSOURI		MONTANA		NEBRASKA		NEVADA		NEW HAMPSHIRE		NEW JERSEY	
All industries.....	43,461	65,525	5,190	13,847	11,414	17,302	2,801	7,723	2,116	4,700	31,065	83,371
Agriculture, forestry, and fisheries.....	5,195	12,771	1,724	4,052	4,030	4,258	251	519	388	830	1,466	3,279
Farms.....	5,069	12,050	1,724	4,052	3,751	8,641	251	519	362	778	1,192	2,581
Field crop farms.....	1,688	4,550	621	1,467	905	2,267	(1)	(1)	-	-	(1)	(1)
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Livestock farms.....	4,838	6,243	379	2,039	2,481	5,442	(1)	(1)	310	674	315	709
Farms, not elsewhere classified.....	421	963	(1)	(1)	341	802	(1)	(1)	(1)	(1)	(1)	(1)
Other agriculture, forestry, and fisheries.....	146	721	-	-	179	612	-	-	(1)	(1)	274	698
Mining.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Contract construction.....	1,330	3,832	237	541	510	1,098	207	468	208	421	2,433	5,377
General contractors.....	441	1,007	106	252	143	397	(1)	(1)	(1)	(1)	717	1,681
Special trade contractors.....	340	2,727	(1)	(1)	393	652	167	338	(1)	(1)	1,642	3,546
Contractors not allocable.....	(1)	(1)	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Manufacturing.....	847	2,049	187	406	212	435	(1)	(1)	37	81	1,529	3,799
Food and kindred products.....	48	102	(1)	(1)	48	143	(1)	(1)	-	-	94	240
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries.....	345	890	-	-	(1)	(1)	-	-	-	-	350	808
Other manufacturing industries.....	354	852	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,029	2,389
Transportation, communication, electric, gas, and sanitary services.....	339	723	75	150	(1)	(1)	(1)	(1)	-	-	657	1,530
Motor freight transportation and warehousing, terminals, and related services.....	64	536	(1)	(1)	(1)	(1)	(1)	(1)	-	-	433	905
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	-	-	-	-	-	-	224	625
Wholesale and retail trade.....	6,717	15,191	1,289	2,866	1,657	5,989	492	1,259	748	1,671	8,967	19,575
Wholesale trade.....	970	2,354	153	391	454	978	51	102	146	454	1,472	3,462
Groceries and related products.....	163	389	(1)	(1)	74	163	7	14	(1)	(1)	327	772
Other wholesalers.....	802	1,965	(1)	(1)	380	815	44	88	(1)	(1)	1,145	2,690
Retail trade.....	5,644	12,730	1,136	2,475	1,179	4,962	440	1,153	602	1,216	7,421	15,964
General merchandise stores.....	488	1,155	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	395	860
Food stores.....	782	1,699	123	256	211	507	(1)	(1)	(1)	(1)	1,279	2,791
Automobile and truck dealers.....	324	689	(1)	(1)	89	203	(1)	(1)	(1)	(1)	142	306
Gasoline service stations.....	845	2,184	(1)	(1)	361	738	(1)	(1)	(1)	(1)	1,345	2,214
Apparel and accessory stores.....	398	808	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	459	987
Furniture, home furnishings, and equipment stores.....	202	632	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	410	867
Eating and drinking places.....	1,104	1,362	497	1,150	335	706	(1)	(1)	(1)	(1)	1,796	4,182
Other retail stores.....	1,461	3,205	193	398	217	1,972	(1)	(1)	(1)	(1)	1,695	3,757
Wholesale and retail trade not allocable.....	53	107	-	-	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Finance, insurance, and real estate.....	4,913	21,321	695	3,030	1,996	5,391	959	3,052	439	1,062	10,030	35,534
Finance.....	922	10,506	(1)	(1)	(1)	(1)	(1)	(1)	-	-	1,601	9,756
Insurance agents, brokers, and service.....	286	634	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	385	883
Real estate.....	3,710	10,133	447	1,416	1,179	4,294	836	5,781	413	1,019	8,344	24,895
Services.....	4,800	9,294	859	2,330	1,724	3,864	813	2,262	270	585	5,333	14,152
Hotels, rooming houses, camps, and other lodging places.....	257	640	298	1,095	(1)	(1)	216	537	(1)	(1)	439	984
Personal services.....	772	1,675	(1)	(1)	400	872	251	348	(1)	(1)	1,378	4,840
Laundries, laundry services, cleaning and dyeing plants.....	516	1,129	(1)	(1)	248	542	(1)	(1)	-	-	397	856
Beauty and barber shops.....	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	897	1,313
Other personal services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	376	791	(1)	(1)	(1)	(1)	(1)	(1)	-	-	583	1,426
Automobile and other repair services.....	713	1,558	(1)	(1)	440	938	(1)	(1)	(1)	(1)	1,324	2,996
Automobile parking, repair, and services.....	541	1,213	(1)	(1)	319	693	(1)	(1)	(1)	(1)	834	1,933
Repair services, except automobile.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	490	1,563
Amusement and recreation services, including motion pictures.....	294	734	(1)	(1)	(1)	(1)	(1)	(1)	-	-	220	517
Medical services.....	581	1,586	(1)	(1)	269	716	(1)	(1)	(1)	(1)	455	1,438
Offices of physicians and surgeons.....	357	994	(1)	(1)	161	457	(1)	(1)	-	-	311	870
Offices of dentists and dental surgeons.....	(1)	(1)	-	-	-	-	-	-	-	-	(1)	(1)
Other medical services.....	170	479	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	120	519
Educational services.....	-	-	-	-	-	-	-	-	-	-	(1)	(1)
Legal services.....	497	1,505	(1)	(1)	272	641	(1)	(1)	(1)	(1)	909	2,427
Engineering and architectural services.....	140	358	(1)	(1)	(1)	(1)	(1)	(1)	-	-	143	342
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)	-	-	410	1,035
Other services.....	-	-	(1)	(1)	-	-	-	-	-	-	(1)	(1)
Nature of business not allocable.....	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners
	NEW MEXICO		NEW YORK, TOTAL		ALBANY DISTRICT (New York)		BROOKLYN DISTRICT (New York)		BUFFALO DISTRICT (New York)		MANHATTAN DISTRICT (New York)	
All industries.....	4,662	11,278	97,594	350,993	7,791	18,544	31,594	93,430	19,369	51,320	38,840	188,799
Agriculture, forestry, and fisheries.....	939	2,490	4,810	11,037	1,172	2,764	575	1,390	2,914	6,584	149	299
Farms.....	889	2,268	4,285	9,964	1,099	2,617	396	1,010	2,739	6,234	(1)	(1)
Field crop farms.....	(1)	(1)	79	181	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Fruit, tree nut, and vegetable farms.....	-	-	717	1,880	(1)	(1)	(1)	(1)	373	972	(1)	(1)
Livestock farms.....	620	1,535	2,853	6,491	879	2,055	(1)	(1)	1,874	4,187	(1)	(1)
Farms, not elsewhere classified.....	(1)	(1)	636	1,412	(1)	(1)	(1)	(1)	414	896	(1)	(1)
Other agriculture, forestry, and fisheries....	(1)	(1)	523	1,073	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining.....	154	432	454	2,178	(1)	(1)	(1)	(1)	200	567	204	1,338
Contract construction.....	436	967	5,096	11,072	615	1,355	1,840	3,966	1,164	2,523	1,477	3,238
General contractors.....	48	105	1,430	3,327	(1)	(1)	478	1,087	417	926	384	962
Special trade contractors.....	315	691	3,568	7,549	464	1,003	1,337	2,829	723	1,549	1,044	2,168
Contractors not allocable.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	135	350	5,489	12,801	423	960	1,761	4,165	737	1,658	2,568	6,018
Food and kindred products.....	8	16	223	520	-	-	(1)	(1)	152	343	21	58
Lumber and wood products, except furniture...	(1)	(1)	258	620	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries...	(1)	(1)	921	2,086	(1)	(1)	(1)	(1)	224	448	399	918
Other manufacturing industries.....	(1)	(1)	4,087	9,566	(1)	(1)	(1)	(1)	235	563	2,116	4,978
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	2,012	4,563	(1)	(1)	789	1,794	405	889	745	1,733
Motor freight transportation and warehousing, terminals, and related services.....	(1)	(1)	1,206	2,653	(1)	(1)	434	938	303	634	396	934
Other transportation, communication, elec- tric, gas, and sanitary services.....	(1)	(1)	806	1,910	-	-	355	856	(1)	(1)	349	799
Wholesale and retail trade.....	1,235	2,727	26,410	57,639	2,430	5,463	8,942	19,060	5,937	13,005	9,051	20,111
Wholesale trade.....	171	373	5,310	12,362	425	904	1,158	2,674	576	1,270	3,151	7,514
Groceries and related products.....	(1)	(1)	821	1,931	(1)	(1)	266	660	106	255	303	698
Other wholesalers.....	(1)	(1)	4,489	10,431	(1)	(1)	892	1,014	470	1,015	2,848	6,816
Retail trade.....	1,064	2,354	20,864	44,777	2,055	4,559	7,744	16,306	5,288	11,566	5,777	12,346
General merchandise stores.....	(1)	(1)	688	1,521	(1)	(1)	329	705	(1)	(1)	(1)	(1)
Food stores.....	134	304	4,716	10,220	371	871	2,020	4,278	883	2,009	1,442	3,062
Automobile and truck dealers.....	40	84	315	649	(1)	(1)	125	254	155	322	11	24
Gasoline service stations.....	182	365	1,952	4,165	244	490	599	1,246	826	1,839	283	590
Apparel and accessory stores.....	(1)	(1)	1,589	3,534	(1)	(1)	635	1,347	240	508	543	1,214
Furniture, home furnishings, and equipment stores.....	(1)	(1)	1,367	2,866	(1)	(1)	445	945	329	679	471	973
Eating and drinking places.....	(1)	(1)	5,018	10,733	488	1,020	1,747	3,615	1,513	3,270	1,270	2,328
Other retail stores.....	372	873	5,219	11,089	537	1,175	1,844	3,916	1,205	2,632	1,633	3,366
Wholesale and retail trade not allocable.....	-	-	236	500	-	-	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	787	2,024	33,235	189,880	1,540	4,538	12,183	47,687	3,994	16,071	15,518	121,584
Finance.....	(1)	(1)	7,572	22,781	(1)	(1)	2,616	14,780	621	5,570	4,188	41,380
Insurance agents, brokers, and service.....	(1)	(1)	1,159	2,613	(1)	(1)	(1)	(1)	373	803	539	1,316
Real estate.....	689	1,776	24,504	124,486	1,295	3,291	9,418	32,609	3,000	9,698	10,791	78,888
Services.....	864	2,057	19,941	61,282	1,464	3,268	5,429	13,922	4,018	9,923	9,030	34,169
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	1,230	3,951	276	557	252	691	345	735	357	1,963
Personal services.....	(1)	(1)	4,340	9,400	249	524	1,587	3,503	830	1,796	1,674	3,577
Laundries, laundry services, cleaning and dyeing plants.....	(1)	(1)	1,585	3,579	(1)	(1)	675	1,515	316	726	491	1,132
Beauty and barber shops.....	(1)	(1)	1,813	3,809	(1)	(1)	641	1,374	388	818	662	1,348
Other personal services.....	(1)	(1)	942	2,012	(1)	(1)	271	614	(1)	(1)	521	1,097
Business services.....	(1)	(1)	2,010	6,118	(1)	(1)	497	1,163	374	1,120	1,041	3,591
Automobile and other repair services.....	(1)	(1)	2,384	5,081	293	588	692	1,409	681	1,575	718	1,509
Automobile parking, repair, and services...	(1)	(1)	1,412	3,113	244	490	337	699	438	1,089	393	835
Repair services, except automobile.....	(1)	(1)	972	1,968	(1)	(1)	355	710	243	486	325	674
Amusement and recreation services, including motion pictures.....	98	196	1,501	10,016	(1)	(1)	352	708	243	533	857	8,677
Medical services.....	78	157	2,198	7,467	167	429	765	3,610	682	1,697	584	1,731
Offices of physicians and surgeons.....	54	108	930	2,739	(1)	(1)	290	1,241	410	939	137	328
Offices of dentists and dental surgeons.....	-	-	353	740	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services.....	(1)	(1)	915	3,988	(1)	(1)	352	2,099	248	710	265	1,030
Educational services.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services.....	(1)	(1)	3,563	10,925	225	509	820	1,858	546	1,598	1,972	6,960
Engineering and architectural services.....	(1)	(1)	574	1,524	(1)	(1)	(1)	(1)	(1)	(1)	352	918
Accounting, auditing, and bookkeeping services.....	(1)	(1)	1,678	5,855	(1)	(1)	202	427	(1)	(1)	1,262	4,791
Other services.....	-	-	331	676	-	-	(1)	(1)	(1)	(1)	208	432
Nature of business not allocable.....	-	-	(1)	(1)	-	-	(1)	(1)	-	-	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners
	NORTH CAROLINA		NORTH DAKOTA		OHIO, TOTAL		CINCINNATI DISTRICT (Ohio)		CLEVELAND DISTRICT (Ohio)		OKLAHOMA	
All industries.....	14,144	45,589	4,209	12,240	37,463	103,414	14,535	39,524	22,928	64,430	12,030	31,029
Agriculture, forestry, and fisheries.....	2,335	6,113	1,917	4,806	3,541	7,161	1,372	3,450	2,219	5,111	1,444	3,621
Farms.....	2,124	5,627	1,917	4,806	3,424	7,072	1,273	3,229	2,019	4,443	1,411	3,238
Field crop farms.....	1,053	2,440	1,219	3,223	705	1,701	(1)	(1)	542	1,428	557	1,202
Fruit, tree nut, and vegetable farms.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Livestock farms.....	693	1,678	523	1,203	1,468	3,494	680	1,421	788	1,868	827	1,816
Farms, not elsewhere classified.....	(1)	(1)	(1)	(1)	292	2,137	381	952	517	1,179	(1)	(1)
Other agriculture, forestry, and fisheries....	211	486	-	-	299	689	(1)	(1)	(1)	(1)	173	383
Mining.....	(1)	(1)	(1)	(1)	787	5,139	459	3,472	328	2,167	583	2,562
Contract construction.....	1,193	2,671	263	562	2,472	6,596	1,298	2,789	1,544	3,807	933	2,175
General contractors.....	466	1,012	(1)	(1)	898	379	805	449	1,067	333	726	726
Special trade contractors.....	727	1,659	206	445	2,015	4,402	894	1,934	1,121	2,568	626	1,401
Contractors not allocable.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	816	2,009	88	192	1,301	3,158	467	1,181	834	1,777	336	794
Food and kindred products.....	(1)	(1)	(1)	(1)	113	252	85	196	(1)	(1)	61	166
Lumber and wood products, except furniture....	350	864	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries....	(1)	(1)	(1)	(1)	273	611	(1)	(1)	(1)	(1)	(1)	(1)
Other manufacturing industries.....	264	677	(1)	(1)	762	1,952	228	603	(1)	(1)	235	530
Transportation, communication, electric, gas, and sanitary services.....	375	808	(1)	(1)	476	1,052	(1)	(1)	303	610	210	430
Motor freight transportation and warehousing, terminals, and related services.....	325	782	(1)	(1)	328	683	(1)	(1)	229	462	186	382
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	6,652	14,896	692	1,564	10,938	24,331	4,199	9,431	6,739	14,900	3,871	8,712
Wholesale trade.....	1,142	2,702	76	240	1,189	3,312	543	1,670	645	1,442	734	1,753
Groceries and related products.....	151	362	(1)	(1)	138	304	58	151	79	158	82	180
Other wholesalers.....	991	2,340	42	121	1,051	3,003	485	1,519	566	1,484	652	1,573
Retail trade.....	5,435	12,019	616	1,324	4,700	20,896	3,656	7,761	6,094	13,135	3,113	6,911
General merchandise stores.....	473	1,115	(1)	(1)	360	800	(1)	(1)	250	556	231	495
Food stores.....	1,021	2,424	(1)	(1)	1,325	4,819	456	912	870	1,907	386	828
Automobile and truck dealers.....	367	765	(1)	(1)	193	441	57	139	136	302	244	493
Gasoline service stations.....	881	1,849	(1)	(1)	1,591	3,314	695	1,507	897	1,807	443	942
Apparel and accessory stores.....	373	898	(1)	(1)	499	1,323	200	425	299	898	172	396
Furniture, home furnishings, and equipment stores.....	382	883	(1)	(1)	556	1,116	(1)	(1)	377	756	408	1,007
Eating and drinking places.....	669	1,567	(1)	(1)	2,849	6,103	937	1,966	1,412	4,137	226	476
Other retail stores.....	1,268	2,699	(1)	(1)	2,327	4,480	1,022	2,208	1,304	2,772	1,023	2,274
Wholesale and retail trade not allocable.....	(1)	(1)	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	2,563	8,881	748	3,937	9,421	35,781	3,342	11,365	6,089	24,416	1,838	6,752
Finance.....	360	2,413	(1)	(1)	1,766	13,182	501	3,181	1,265	10,001	433	2,659
Insurance agents, brokers, and service.....	261	632	(1)	(1)	784	1,850	238	529	546	1,321	(1)	(1)
Real estate.....	1,942	1,836	482	1,121	4,431	20,749	2,603	7,655	4,278	15,414	1,121	3,538
Services.....	4,100	9,757	463	1,122	7,771	18,535	3,175	7,394	4,596	11,141	2,536	5,935
Hotels, rooming houses, camps, and other lodging places.....	414	952	(1)	(1)	226	701	(1)	(1)	(1)	(1)	(1)	(1)
Personal services.....	1,080	1,376	(1)	(1)	1,838	3,411	1,575	1,112	1,112	2,336	445	956
Laundries, laundry services, cleaning and dyeing plants.....	463	1,035	(1)	(1)	679	1,524	257	610	422	914	247	515
Beauty and barber shops.....	472	1,005	-	-	686	1,414	242	511	444	907	(1)	(1)
Other personal services.....	155	336	-	-	473	969	227	454	246	515	(1)	(1)
Business services.....	323	822	(1)	(1)	755	1,625	381	832	374	793	243	486
Automobile and other repair services.....	790	1,676	(1)	(1)	1,310	2,833	517	1,057	793	1,776	462	989
Automobile parking, repair, and services....	586	1,240	(1)	(1)	743	1,678	246	515	447	1,463	322	687
Repair services, except automobile.....	(1)	(1)	(1)	(1)	567	1,155	271	542	296	613	(1)	(1)
Amusement and recreation services, including motion pictures.....	285	806	-	-	652	1,450	203	505	449	445	(1)	(1)
Medical services.....	403	1,330	122	387	1,045	2,616	495	1,179	550	1,437	296	672
Offices of physicians and surgeons.....	411	1,045	(1)	16	641	1,681	267	636	374	1,042	157	345
Offices of dentists and dental surgeons....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Other medical services.....	(1)	(1)	(1)	(1)	281	684	(1)	(1)	(1)	(1)	139	327
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Legal services.....	446	1,171	(1)	(1)	1,057	3,075	341	1,146	666	1,429	400	1,107
Engineering and architectural services.....	(1)	(1)	(1)	(1)	422	1,117	224	565	193	552	134	379
Accounting, auditing, and bookkeeping services.....	(1)	(1)	(1)	(1)	389	1,028	207	483	(1)	545	(1)	(1)
Other services.....	-	-	-	-	(1)	(1)	-	-	(1)	(1)	-	-
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Reported industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partner-ships	Partners	Partner-ships	Partners	Partner-ships	Partners	Partner-ships	Partners	Partner-ships	Partners	Partner-ships	Partners
	OREGON		PENNSYLVANIA, TOTAL		PHILADELPHIA DISTRICT (Pennsylvania)		PITTSBURGH DISTRICT (Pennsylvania)		RHODE ISLAND		SOUTH CAROLINA	
All industries.....	13,197	33,612	10,392	140,117	30,332	82,079	20,060	58,038	2,639	6,198	7,106	17,834
Agriculture, forestry, and fisheries.....	2,524	5,628	3,106	6,967	1,846	4,230	1,260	2,687	(1)	(1)	840	1,886
Farms.....	2,346	5,370	2,693	6,001	1,561	3,581	1,132	2,428	(1)	(1)	754	1,714
Field crop farms.....	433	1,079	(1)	(1)	(1)	(1)	(1)	(1)	-	-	402	927
Fruit, tree nut, and vegetable farms.....	517	1,255	309	670	260	572	(1)	(1)	-	-	(1)	(1)
Livestock farms.....	1,171	2,567	1,408	3,070	644	1,525	714	1,445	(1)	(1)	251	557
Farms, not elsewhere classified.....	220	469	764	1,608	474	1,055	295	613	-	-	(1)	(1)
Other agriculture, forestry, and fisheries....	(1)	(1)	413	958	285	699	(1)	(1)	(1)	(1)	(1)	(1)
Mining.....	(1)	(1)	1,532	7,103	454	1,442	1,079	5,658	(1)	(1)	(1)	(1)
Contract construction.....	364	2,010	4,099	8,747	2,563	5,416	1,536	3,331	203	407	551	1,306
General contractors.....	346	989	1,080	2,355	479	1,005	601	1,350	(1)	(1)	250	628
Special trade contractors.....	463	1,011	2,935	6,148	2,069	4,340	886	1,858	(1)	(1)	301	678
Contractors not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-
Manufacturing.....	1,178	2,787	2,762	7,047	1,779	4,696	983	2,351	362	714	274	708
Food and kindred products.....	123	276	434	1,213	316	808	168	405	(1)	(1)	(1)	(1)
Lumber and wood products, except furniture....	745	1,834	351	504	(1)	(1)	164	370	-	-	143	300
Printing, publishing, and allied industries....	(1)	(1)	361	1,161	268	812	(1)	(1)	-	-	-	-
Other manufacturing industries.....	206	445	1,641	4,139	1,168	2,942	478	1,197	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	268	731	1,147	3,032	462	1,139	685	1,393	(1)	(1)	173	325
Motor freight transportation and warehousing, terminals, and related services.....	(1)	(1)	641	1,430	281	612	360	414	-	-	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	506	1,602	(1)	(1)	325	1,075	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	3,181	7,236	18,424	41,508	11,301	25,620	7,123	15,227	615	1,388	2,351	5,606
Wholesale trade.....	576	1,270	3,123	7,665	2,108	5,281	1,015	2,384	115	244	420	972
Groceries and related products.....	84	183	588	1,349	458	1,091	(1)	(1)	(1)	(1)	95	198
Other wholesalers.....	492	1,087	2,565	6,316	1,650	4,190	915	2,126	(1)	(1)	325	774
Retail trade.....	2,604	5,984	15,244	33,702	9,140	20,203	6,106	13,499	500	1,144	1,930	4,631
General merchandise stores.....	194	427	563	1,235	297	621	266	634	(1)	(1)	(1)	(1)
Food stores.....	379	872	2,550	5,724	1,593	3,641	952	2,088	(1)	(1)	273	688
Automobile and truck dealers.....	122	340	551	1,185	283	608	268	577	(1)	(1)	197	423
Gasoline service stations.....	240	507	1,145	2,350	752	1,540	393	810	(1)	(1)	(1)	(1)
Apparel and accessory stores.....	(1)	(1)	1,119	2,497	843	1,914	276	583	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment stores.....	255	584	1,146	2,643	667	1,528	479	1,159	(1)	(1)	223	472
Eating and drinking places.....	568	1,201	4,515	10,026	2,423	5,346	2,092	4,680	(1)	(1)	250	510
Other retail stores.....	769	1,887	3,657	7,973	2,277	5,005	1,380	2,968	(1)	(1)	705	1,480
Wholesale and retail trade not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Finance, insurance, and real estate.....	2,840	9,397	9,748	43,016	6,003	25,242	3,745	17,774	467	1,094	1,292	4,202
Finance.....	735	3,305	1,897	19,568	936	10,420	961	9,148	(1)	(1)	(1)	(1)
Insurance agents, brokers, and service.....	231	662	538	1,265	363	839	175	426	(1)	(1)	(1)	(1)
Real estate.....	1,874	5,430	7,313	22,183	4,704	13,983	2,609	8,200	403	930	938	2,739
Services.....	2,317	5,727	9,549	22,647	5,924	14,238	3,625	8,409	804	1,965	1,594	3,643
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	806	1,828	386	919	420	909	(1)	(1)	(1)	(1)
Personal services.....	402	836	2,635	5,633	1,643	3,454	992	2,179	218	438	466	1,055
Laundries, laundry services, cleaning and dyeing plants.....	(1)	(1)	922	2,066	521	1,168	401	898	(1)	(1)	(1)	(1)
Beauty and barber shops.....	(1)	(1)	1,221	2,511	773	1,546	448	965	(1)	(1)	294	662
Other personal services.....	(1)	(1)	492	1,056	349	740	143	316	(1)	(1)	(1)	(1)
Business services.....	162	381	929	2,061	820	1,840	(1)	(1)	(1)	(1)	(1)	(1)
Automobile and other repair services.....	425	949	2,608	4,457	1,215	2,561	853	1,896	(1)	(1)	202	485
Automobile parking, repair, and services....	254	534	1,450	3,148	877	1,859	573	1,229	(1)	(1)	(1)	(1)
Repair services, except automobile.....	(1)	(1)	618	1,309	338	702	280	607	(1)	(1)	(1)	(1)
Amusement and recreation services, including motion pictures.....	(1)	(1)	673	1,777	372	1,097	301	680	(1)	(1)	(1)	(1)
Medical services.....	327	905	759	1,828	541	1,344	218	484	(1)	(1)	364	812
Offices of physicians and surgeons.....	201	572	491	1,145	327	805	164	340	(1)	(1)	(1)	(1)
Offices of dentists and dental surgeons.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Other medical services.....	(1)	(1)	217	581	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Legal services.....	459	1,323	1,003	3,186	504	1,817	499	1,369	(1)	(1)	236	601
Engineering and architectural services.....	(1)	(1)	215	513	166	386	(1)	(1)	(1)	(1)	(1)	(1)
Accounting, auditing, and bookkeeping services.....	(1)	(1)	375	1,093	216	599	159	444	(1)	(1)	(1)	(1)
Other services.....	-	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-
Nature of business not allocable.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners	Partnerships	Partners
	SOUTH DAKOTA		TENNESSEE		TEXAS, TOTAL		AUSTIN DISTRICT (Texas)		DALLAS DISTRICT (Texas)		UTAH	
All industries.....	5,032	11,718	18,609	46,941	57,992	165,463	26,367	74,562	30,925	90,901	5,063	14,475
Agriculture, forestry, and fisheries.....	2,269	5,709	2,506	5,586	10,152	21,307	4,421	11,627	5,121	13,680	727	1,974
Farms.....	1,343	5,657	2,041	4,507	2,039	21,564	4,165	9,835	4,374	11,689	727	1,974
Field crop farms.....	671	1,648	434	1,099	2,298	1,753	943	3,601	1,356	3,152	(1)	(1)
Fruit, tree nut, and vegetable farms.....	-	-	(1)	(1)	251	557	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms.....	1,448	3,411	1,433	3,640	5,488	12,944	3,511	5,639	2,777	7,305	(1)	439
Farms not elsewhere classified.....	(1)	(1)	311	720	1,002	2,790	523	1,307	419	963	(1)	(1)
Other agriculture, forestry, and fisheries.....	(1)	(1)	463	1,079	1,113	3,783	766	1,791	347	1,991	-	-
Mining.....	(1)	(1)	183	1,169	1,409	16,025	403	1,607	1,006	14,418	129	437
Contract construction.....	173	357	1,132	2,582	3,798	23,213	1,432	3,078	1,365	5,135	554	1,254
General contractors.....	74	157	530	1,299	1,139	2,612	506	1,100	633	1,518	93	275
Special trade contractors.....	(1)	(1)	592	1,283	1,328	3,332	869	1,362	1,659	3,470	389	835
Contractors not allocable.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	116	251	705	1,715	1,842	5,157	849	1,746	1,002	2,411	138	410
Food and kindred products.....	(1)	(1)	117	257	213	631	108	313	105	304	(1)	(1)
Lumber and wood products, except furniture.....	-	-	204	423	178	456	(1)	(1)	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries.....	-	-	138	267	383	1,046	157	403	226	643	(1)	(1)
Other manufacturing industries.....	(1)	(1)	244	568	1,068	2,055	487	1,772	581	1,261	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	396	664	1,326	3,186	730	1,262	546	1,284	102	410
Motor freight transportation and warehousing, terminals, and related services.....	(1)	(1)	205	414	949	1,341	536	1,251	413	944	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services.....	-	-	(1)	(1)	377	901	344	611	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	925	2,012	6,329	15,642	13,211	31,602	6,639	15,485	6,875	16,617	1,234	2,954
Wholesale trade.....	147	401	1,041	2,576	1,778	7,035	1,157	2,907	1,621	4,118	236	546
Groceries and related products.....	6	16	302	695	393	997	238	596	155	401	86	186
Other wholesalers.....	141	385	739	1,881	1,385	6,038	919	2,311	1,466	3,727	150	360
Retail trade.....	778	1,611	5,288	12,987	11,433	24,567	5,482	12,578	5,254	12,500	998	2,408
General merchandise stores.....	(1)	(1)	637	1,489	707	1,931	423	1,069	279	863	(1)	(1)
Food stores.....	48	99	1,004	2,378	1,636	3,702	826	1,900	819	1,802	(1)	(1)
Automobile and truck dealers.....	27	64	397	947	1,069	2,553	408	979	661	1,574	(1)	(1)
Gasoline service stations.....	(1)	(1)	945	1,990	1,304	2,901	555	1,241	749	1,660	207	438
Apparel and accessory stores.....	(1)	(1)	310	697	546	1,304	364	779	181	536	(1)	(1)
Furniture, home furnishings, and equipment stores.....	(1)	(1)	380	908	778	1,645	325	795	393	856	(1)	(1)
Eating and drinking places.....	(1)	(1)	773	1,645	1,942	3,105	742	1,291	300	824	264	624
Other retail stores.....	210	449	1,306	2,933	3,602	8,297	1,726	3,994	1,376	4,393	134	296
Wholesale and retail trade not allocable.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Finance, insurance, and real estate.....	919	3,115	3,242	10,642	14,752	21,249	7,332	27,377	7,420	23,863	1,206	4,236
Finance.....	(1)	(1)	466	3,302	1,752	14,159	1,403	7,440	1,349	6,214	409	1,920
Insurance agents, brokers, and service.....	(1)	(1)	622	1,301	1,301	3,710	456	1,122	845	2,118	(1)	(1)
Real estate.....	745	1,796	1,903	6,714	10,699	25,831	5,473	18,815	5,226	15,531	720	2,162
Services.....	531	1,168	1,624	2,441	9,403	11,572	3,485	1,231	5,429	11,346	993	1,800
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	365	811	678	1,614	331	749	347	874	(1)	(1)
Personal services.....	(1)	(1)	1,164	2,485	1,396	3,412	730	1,532	1,076	2,322	(1)	(1)
Laundries, laundry services, cleaning and dyeing plants.....	(1)	(1)	632	1,211	814	1,214	317	686	427	1,118	(1)	(1)
Beauty and barber shops.....	(1)	(1)	335	696	801	1,677	290	600	511	1,077	-	-
Other personal services.....	(1)	(1)	197	476	201	487	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	(1)	(1)	344	654	1,304	3,587	444	1,215	863	2,311	198	468
Automobile and other repair services.....	(1)	(1)	908	1,210	1,366	4,109	771	1,793	1,075	2,511	(1)	(1)
Automobile parking, repair, and services.....	(1)	(1)	407	1,008	1,203	2,671	426	949	783	1,713	(1)	(1)
Repair services, except automobile.....	-	-	(1)	(1)	657	1,431	365	849	291	582	(1)	(1)
Amusement and recreation services, including motion pictures.....	(1)	(1)	388	783	565	1,337	213	483	347	754	(1)	(1)
Medical services.....	(1)	(1)	320	804	1,142	2,197	567	1,690	572	1,622	(1)	(1)
Offices of physicians and surgeons.....	(1)	(1)	121	277	637	1,148	294	821	412	977	(1)	(1)
Offices of dentists and dental surgeons.....	-	-	-	-	(1)	(1)	(1)	(1)	-	-	-	-
Other medical services.....	(1)	(1)	192	256	444	1,449	271	867	162	581	(1)	(1)
Educational services.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-
Legal services.....	(1)	(1)	393	953	1,074	3,054	505	1,671	564	1,311	(1)	(1)
Engineering and architectural services.....	-	-	(1)	(1)	331	838	(1)	(1)	161	292	(1)	(1)
Accounting, auditing, and bookkeeping services.....	-	-	(1)	(1)	219	1,071	(1)	(1)	387	850	(1)	(1)
Other services.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nature of business not allocable.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS AND PARTNERS, BY STATE AND SELECTED INDUSTRIES—Continued

Selected industry	Number of—		Number of—		Number of—		Number of—		Number of—		Number of—	
	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners	Partner- ships	Partners
	VERMONT		VIRGINIA		WASHINGTON		WEST VIRGINIA		WISCONSIN		WYOMING	
All industries.....	2,023	4,732	14,294	46,762	16,226	47,137	8,769	46,438	19,482	56,966	2,983	7,844
Agriculture, forestry, and fisheries.....	491	1,153	2,529	5,766	2,345	5,564	571	1,388	4,798	11,293	697	1,708
Farms.....	491	1,153	2,294	5,292	1,844	4,349	545	1,336	4,571	11,609	697	1,708
Field crop farms.....	(1)	(1)	560	1,223	395	1,107	(1)	(1)	(1)	(1)	(1)	(1)
Fruit, tree nut, and vegetable farms.....	-	-	244	634	741	1,749	-	-	(1)	(1)	-	-
Livestock farms.....	442	1,055	1,244	2,131	585	1,247	397	942	3,812	8,891	619	1,552
Farms not elsewhere classified.....	-	-	246	499	(1)	(1)	(1)	(1)	566	1,482	(1)	(1)
Other agriculture, forestry, and fisheries.....	-	-	235	474	501	1,155	(1)	(1)	(1)	(1)	-	-
Mining.....	-	-	254	515	(1)	(1)	2,996	24,313	(1)	(1)	(1)	(1)
Contract construction.....	(1)	(1)	1,100	2,653	1,181	2,503	322	879	1,232	2,775	145	345
General contractors.....	(1)	(1)	378	845	599	1,259	116	310	409	957	(1)	(1)
Special trade contractors.....	(1)	(1)	649	1,661	503	1,037	(1)	(1)	756	1,622	(1)	(1)
Contractors not allocable.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	252	638	507	1,209	1,021	2,579	217	693	927	2,351	(1)	(1)
Food and kindred products.....	(1)	(1)	(1)	(1)	96	223	(1)	(1)	318	727	(1)	(1)
Lumber and wood products, except furniture.....	(1)	(1)	246	566	659	1,767	(1)	(1)	229	537	(1)	(1)
Printing, publishing, and allied industries.....	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-
Other manufacturing industries.....	(1)	(1)	(1)	(1)	266	589	(1)	(1)	270	759	(1)	(1)
Transportation, communication, electric, gas, and sanitary services.....	(1)	(1)	253	573	502	1,281	247	518	219	527	(1)	(1)
Motor freight transportation and warehousing, terminals, and related services.....	(1)	(1)	(1)	(1)	246	581	(1)	(1)	170	429	(1)	(1)
Other transportation, communication, elec- tric, gas, and sanitary services.....	-	-	(1)	(1)	256	700	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade.....	376	790	3,707	7,971	3,955	8,778	1,692	3,758	5,496	12,008	787	1,642
Wholesale trade.....	(1)	(1)	403	904	830	2,159	242	553	823	1,866	48	110
Groceries and related products.....	(1)	(1)	97	217	178	455	(1)	(1)	165	375	(1)	(1)
Other wholesalers.....	(1)	(1)	306	687	652	1,704	(1)	(1)	658	1,491	(1)	(1)
Retail trade.....	322	652	3,304	7,067	3,099	6,566	1,450	3,205	4,672	10,140	687	1,428
General merchandise stores.....	(1)	(1)	276	582	109	285	(1)	(1)	(1)	(1)	(1)	(1)
Food stores.....	(1)	(1)	293	613	384	787	360	782	555	1,185	91	220
Automobile and truck dealers.....	36	72	224	458	196	456	6	29	211	492	(1)	(1)
Gasoline service stations.....	-	-	523	1,077	361	722	295	688	657	1,342	(1)	(1)
Apparel and accessory stores.....	(1)	(1)	238	565	(1)	(1)	(1)	(1)	324	849	(1)	(1)
Furniture, home furnishings, and equipment stores.....	(1)	(1)	228	517	282	597	(1)	(1)	199	450	(1)	(1)
Eating and drinking places.....	-	-	661	1,401	641	1,282	221	466	1,494	3,059	(1)	(1)
Other retail stores.....	140	280	861	1,854	1,016	2,144	324	713	1,055	2,381	238	479
Wholesale and retail trade not allocable.....	-	-	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Finance, insurance, and real estate.....	468	1,254	2,893	14,380	4,455	18,380	1,746	6,486	3,377	19,223	618	2,043
Finance.....	(1)	(1)	544	5,754	899	5,238	344	2,525	929	11,917	(1)	(1)
Insurance agents, brokers, and service.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Real estate.....	393	933	2,200	8,251	3,432	12,270	1,377	3,911	2,301	6,961	541	1,836
Services.....	302	604	3,027	7,646	2,740	8,055	918	2,403	3,308	8,507	519	1,585
Hotels, rooming houses, camps, and other lodging places.....	(1)	(1)	305	893	298	1,211	(1)	(1)	366	759	(1)	(1)
Personal services.....	(1)	(1)	667	1,418	324	731	201	426	548	1,172	(1)	(1)
Laundries, laundry services, cleaning and dyeing plants.....	(1)	(1)	271	570	(1)	(1)	(1)	(1)	245	564	(1)	(1)
Beauty and barber shops.....	(1)	(1)	317	661	(1)	(1)	(1)	(1)	205	412	-	-
Other personal services.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services.....	(1)	(1)	245	564	(1)	(1)	(1)	(1)	396	1,162	(1)	(1)
Automobile and other repair services.....	-	-	688	1,576	499	1,265	226	550	436	973	(1)	(1)
Automobile parking, repair, and services.....	-	-	323	769	425	1,117	201	500	290	678	(1)	(1)
Repair services, except automobile.....	-	-	365	807	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Amusement and recreation services, including motion pictures.....	(1)	(1)	(1)	(1)	271	763	(1)	(1)	(1)	(1)	(1)	(1)
Medical services.....	(1)	(1)	320	848	556	1,758	(1)	(1)	652	1,846	(1)	(1)
Offices of physicians and surgeons.....	-	-	190	477	250	664	(1)	(1)	342	905	-	-
Offices of dentists and dental surgeons.....	-	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-
Other medical services.....	(1)	(1)	(1)	(1)	276	1,025	(1)	(1)	310	941	(1)	(1)
Educational services.....	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-
Legal services.....	(1)	(1)	398	1,176	340	1,163	(1)	(1)	473	1,553	(1)	(1)
Engineering and architectural services.....	-	-	(1)	(1)	169	429	(1)	(1)	(1)	(1)	-	-
Accounting, auditing, and bookkeeping services.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Other services.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-
Nature of business not allocable.....	-	-	(1)	(1)	-	-	-	-	(1)	(1)	(1)	(1)

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH \$5,000,000 OR MORE IN BUSINESS RECEIPTS

Table 20.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS AND NUMBER OF PARTNERS

Size of business receipts	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Size of business receipts	Number of partnerships	Business receipts (Thousand dollars)	Net profit (less losses) (Thousand dollars)
Under \$5,000,000				Over \$5,000,000			
SIZE OF BUSINESS RECEIPTS				NUMBER OF PARTNERS			
Under \$5,000,000	67	6,941,111	33,338	All industries, total	67	6,941,111	33,338
Agriculture, forestry, and fishing, total	8	1,056	1,056	Agriculture, forestry, and fishing, total	8	1,056	1,056
Under \$1,000,000	6	57,378	934	1 partner	6	57,378	934
\$1,000,000 under \$5,000,000	2	1,632	62	2 under 12 partners	2	1,632	62
Manufacturing, total	11	81,372	8,660	Manufacturing, total	11	81,372	8,660
Under \$1,000,000	9	59,446	5,761	1 partner	9	59,446	5,761
\$1,000,000 under \$5,000,000	2	21,446	2,899	2 under 12 partners	2	21,446	2,899
Contract construction, total	100	1,127,720	44,163	Contract construction, total	100	1,127,720	44,163
General contract work, total	84	1,058,173	41,020	General contract work, total	84	1,058,173	41,020
Under \$500,000	17	62,001	213	Joint ventures: 2 partners	36	27,164	8,540
\$500,000 under \$1,000,000	17	113,104	4,475	3 partners	11	171,580	3,200
\$1,000,000 under \$5,000,000	15	13,472	1,975	4 under 10 partners	5	44,506	6,435
\$5,000,000 under \$10,000,000	20	23,333	1,493	Other: 2 partners	17	183,332	7,549
\$10,000,000 under \$20,000,000	6	48,192	6,622	3 partners	8	76,452	1,312
\$20,000,000 under \$50,000,000	14	381,406	25,141	4 under 20 partners	1	143,014	13,984
Other contract work	11	79,627	3,143	Other contract work	11	79,627	3,143
Food and kindred products, total	37	366,592	12,448	Food and kindred products, total	37	366,592	12,448
Under \$500,000	7	23,370	1,277	1 partner	13	101,761	3,512
\$500,000 under \$1,000,000	13	23,376	475	2 partners	6	48,373	408
\$1,000,000 under \$5,000,000	9	61,557	3,123	3 under 10 partners	15	189,828	5,736
\$5,000,000 under \$10,000,000	8	13,587	1,125	10 under 20 partners	4	26,630	2,842
Apparel and other fabricated textile products, total	13	105,602	3,591	Apparel and other fabricated textile products, total	13	105,602	3,591
Under \$500,000	4	1,463	286	1 partner	3	12,173	283
\$500,000 under \$1,000,000	4	44,735	1,135	2 under 12 partners	7	53,814	1,264
\$1,000,000 under \$5,000,000	3	35,464	1,000	10 under 20 partners	3	33,615	1,044
Other manufacturing industries, total	26	141,499	1,421	Other manufacturing industries, total	26	141,499	1,421
Under \$500,000	12	13,552	1,493	1 partner	17	14,314	5,360
\$500,000 under \$1,000,000	4	7,687	629	2 under 5 partners	17	14,314	5,360
\$1,000,000 under \$5,000,000	4	4,142	2,861	5 under 20 partners	4	50,442	2,476
Transportation, communication, electric, gas, and utility services, total	3	64,324	1,347	Transportation, communication, electric, gas, and utility services, total	3	64,324	1,347
Wholesale and retail trade, total	24	3,194,169	42,665	Wholesale and retail trade, total	24	3,194,169	42,665
Wholesale trade, total	24	3,194,169	42,665	Wholesale trade, total	24	3,194,169	42,665
Groceries and related products, total	3	64,324	1,347	Groceries and related products, total	3	64,324	1,347
Under \$500,000	3	110,305	1,433	1 partner	26	343,343	1,102
\$500,000 under \$1,000,000	3	129,189	7,113	2 partners	20	187,443	1,303
\$1,000,000 under \$5,000,000	10	75,141	1,083	3 partners	12	164,663	1,546
\$5,000,000 under \$10,000,000	14	145,251	2,167	4 under 10 partners	10	125,476	1,872
\$10,000,000 under \$50,000,000	1	111,625	2,214	5 under 30 partners	1	104,501	2,882
Farm products—raw materials, total	76	882,955	5,107	Farm products—raw materials, total	76	882,955	5,107
Under \$500,000	36	134,766	686	2 partners	36	343,343	1,102
\$500,000 under \$1,000,000	23	178,760	1,492	3 partners	13	10,192	340
\$1,000,000 under \$5,000,000	16	101,412	831	4 under 6 partners	11	147,112	1,027
\$5,000,000 under \$10,000,000	15	37,001	1,293	6 under 60 partners	13	192,654	1,679
Alcoholic beverages, total	13	1,254,604	2,600	Alcoholic beverages, total	13	1,254,604	2,600
Under \$500,000	10	73,133	1,713	2 under 5 partners	4	73,784	1,161
\$500,000 under \$1,000,000	3	5,871	821	5 under 15 partners	4	47,771	1,439
Lumber and construction materials, total	3	52,603	1,280	Lumber and construction materials, total	3	52,603	1,280
Under \$500,000	3	36,821	521	1 under 6 partners	4	3,351	521
\$500,000 under \$1,000,000	3	1,111	738	6 under 15 partners	4	1,634	759
Other wholesale trade, total	64	578,416	12,975	Other wholesale trade, total	64	578,416	12,975
Under \$500,000	13	2,113	494	1 partner	17	183,025	1,57
\$500,000 under \$1,000,000	16	14,599	1,407	2 partners	17	111,661	4,166
\$1,000,000 under \$5,000,000	16	145,618	4,347	3 partners	14	11,377	3,387
\$5,000,000 under \$10,000,000	17	369,786	6,637	4 under 10 partners	17	113,404	5,305
Retail trade, total	57	429,634	11,991	Retail trade, total	57	429,634	11,991
Grocery stores, meat and fish markets, and fruit and vegetable markets, total	16	177,111	7,701	Grocery stores, meat and fish markets, and fruit and vegetable markets, total	16	177,111	7,701
Under \$500,000	3	16,443	35	1 under 5 partners	2	14,713	1,455
\$500,000 under \$1,000,000	3	1,736	406	5 under 11 partners	4	4,604	406
\$1,000,000 under \$5,000,000	4	169,744	7,701	10 under 30 partners	4	4,604	761
Automobile and truck dealers, total	3	16,164	3,711	Automobile and truck dealers, total	3	16,164	3,711
Under \$500,000	3	16,164	3,711	3 partners	2	16,164	3,711
\$500,000 under \$1,000,000	0	0	0	3 partners	2	16,164	3,711
\$1,000,000 under \$5,000,000	0	0	0	4 under 15 partners	18	86,319	1,455
\$5,000,000 under \$10,000,000	0	0	0	Other retail trade	17	147,111	5,763
Other retail trade	18	147,111	5,763	Other retail trade	18	147,111	5,763
Finance, insurance, and real estate, total	64	814,438	68,747	Finance, insurance, and real estate, total	64	814,438	68,747
Security and commodity brokers, dealers, exchanges, and services, total	54	682,669	50,180	Security and commodity brokers, dealers, exchanges, and services, total	54	682,669	50,180
Under \$500,000	3	4,133	11,655	1 under 10 partners	4	51,115	4,211
\$500,000 under \$1,000,000	10	64,590	10,707	2 under 25 partners	11	69,007	11,725
\$1,000,000 under \$5,000,000	17	174,113	11,777	3 under 30 partners	17	174,113	11,777
\$5,000,000 under \$10,000,000	12	156,134	11,332	3 under 4 partners	11	147,679	19,819
\$10,000,000 under \$50,000,000	3	21,634	2,821	4 under 10 partners	12	147,679	19,819
Other finance, insurance, and real estate	10	369,117	12,567	Other finance, insurance, and real estate	10	369,117	12,567
Services, total	57	682,669	50,180	Services, total	57	682,669	50,180
Legal services, total	14	68,117	41,814	Legal services, total	14	68,117	41,814
Under \$500,000	3	1,442	1,436	2 under 10 partners	6	1,442	1,436
\$500,000 under \$1,000,000	4	11,408	1,408	3 under 4 partners	6	1,442	1,436
\$1,000,000 under \$5,000,000	4	51,267	17,119	4 under 6 partners	6	1,442	1,436
Engineering and architectural services, total	3	61,664	1,577	Engineering and architectural services, total	3	61,664	1,577
Under \$500,000	3	61,664	1,577	1 under 10 partners	3	61,664	1,577
\$500,000 under \$1,000,000	0	0	0	1 under 20 partners	0	0	0
Advertising, advertising, and promotional services, total	3	11,777	3,721	Advertising, advertising, and promotional services, total	3	11,777	3,721
Under \$500,000	3	11,777	3,721	1 under 10 partners	3	11,777	3,721
\$500,000 under \$1,000,000	0	0	0	11 under 20 partners	0	0	0
Other services, total	17	174,113	11,332	Other services, total	17	174,113	11,332
Under \$500,000	14	174,113	11,332	1 under 2 partners	14	174,113	11,332
\$500,000 under \$1,000,000	3	25,668	16,790	10 under 300 partners	3	25,668	16,790

Net profit (less losses) is shown in parentheses. "Other" includes partnerships with net receipts of \$5,000,000 or more.

ACTIVE PARTNERSHIPS

Table 21. — NUMBER OF PARTNERSHIPS ACTIVE AND INACTIVE ON DECEMBER 31, 1963, AND NUMBER OF MONTHS IN OPERATION IN 1963, BY SELECTED INDUSTRIES

Selected industry	Total number of partnerships	Status on December 31, 1963									Period of ownership in 1963					
		Active			Inactive			Unknown			Known				Unknown	
		Total	Months owned in 1963		Total	Months owned in 1963		Total	Months owned in 1963		Total	Less than 7 months	7 less than 12 months	12 months		
			Less than 10	10 or more		Less than 10	10 or more		Less than 10	10 or more						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industries.....	924,276	762,331	57,659	70,044	86,606	41,111	44,949	75,289	4,104	41,351	893,281	67,674	51,989	753,618	30,995	
Agriculture, forestry, and fisheries.....	130,420	109,431	3,072	102,299	10,575	2,264	3,262	14,414	341	11,870	128,108	5,650	3,307	121,151	2,312	
Farms.....	119,653	96,640	2,309	94,277	9,554	1,739	2,721	13,434	316	11,227	117,639	2,865	2,656	115,118	2,014	
Field crop farms.....	31,437	25,378	402	24,927	2,443	410	2,028	3,676	(1)	3,118	30,987	617	517	29,853	510	
Fruit, tree nut, and vegetable farms.....	11,348	9,941	244	9,644	719	(1)	572	1,188	(1)	802	11,905	416	(1)	16,918	343	
Livestock farms.....	62,007	50,356	1,246	49,110	4,989	958	3,982	6,662	(1)	5,736	61,179	1,294	1,724	58,161	828	
Farms, not elsewhere classified.....	14,301	10,965	367	10,598	1,408	269	1,139	1,928	(1)	1,571	13,968	538	244	13,186	333	
Other agriculture, forestry, and fisheries.....	10,767	8,791	763	8,022	1,016	475	541	760	(1)	643	10,469	785	651	9,033	298	
Mining.....	14,150	11,078	762	10,267	1,709	529	1,184	1,363	(1)	920	13,682	920	642	12,120	468	
Crude petroleum, natural gas, and natural gas liquids and services.....	10,620	8,231	420	7,786	1,271	276	1,001	1,118	(1)	762	10,263	470	421	9,372	357	
Other mining.....	3,530	2,847	342	2,481	438	255	183	245	-	158	3,419	450	221	2,748	(1)	
Contract construction.....	60,408	50,068	4,614	45,387	6,363	3,394	2,455	3,777	372	2,350	58,777	5,716	4,600	48,461	1,631	
General contractors.....	19,555	16,525	1,349	15,175	1,874	1,114	749	1,156	(1)	568	19,076	1,659	1,351	16,066	479	
Special trade contractors.....	38,972	32,019	3,026	28,932	4,289	2,633	1,553	2,664	251	1,433	37,328	3,739	3,147	31,042	1,044	
Plumbing, heating, and air conditioning.....	6,211	5,358	226	5,131	512	330	(1)	341	(1)	351	6,085	371	368	5,346	(1)	
Electrical work.....	2,877	2,417	(1)	2,245	189	(1)	(1)	271	-	(1)	2,710	201	(1)	2,403	167	
Other special trade contractors.....	29,884	24,244	2,628	21,556	3,588	2,224	1,361	2,352	226	1,138	29,133	3,167	2,673	23,293	751	
Contractors not allocable.....	1,881	1,524	244	1,280	(1)	(1)	(1)	157	-	(1)	1,773	318	(1)	1,353	(1)	
Manufacturing.....	39,368	32,607	2,851	29,694	3,460	2,104	1,338	3,301	(1)	1,374	37,515	3,075	2,567	31,873	1,853	
Food and kindred products.....	4,553	3,999	207	3,752	257	122	(1)	337	(1)	(1)	4,371	243	254	3,974	182	
Apparel and other fabricated textile products.....	3,436	2,774	144	2,625	332	272	(1)	330	(1)	(1)	3,159	142	230	2,687	277	
Lumber and wood products, except furniture.....	6,650	5,326	520	4,782	677	372	305	644	(1)	315	6,366	616	433	5,317	384	
Furniture and fixtures.....	1,748	1,544	243	1,299	(1)	(1)	(1)	114	-	(1)	1,658	202	158	1,298	(1)	
Printing, publishing, and allied industries.....	6,596	5,650	466	5,180	465	245	(1)	481	(1)	275	6,410	392	538	5,480	186	
Fabricated metal products, except machinery and transportation equipment.....	2,415	1,986	(1)	1,791	127	(1)	(1)	242	-	(1)	2,300	254	(1)	1,972	115	
Machinery, except electric.....	4,127	3,462	386	3,052	374	206	(1)	291	-	(1)	3,959	391	295	3,273	163	
Other manufacturing industries.....	3,843	7,906	688	7,218	1,078	630	431	859	-	325	9,922	835	585	7,872	551	
Transportation, communication, electric, gas, and sanitary services.....	16,440	13,493	1,191	12,308	1,917	825	1,092	1,224	(1)	706	16,218	1,268	1,069	13,881	422	
Transportation.....	14,990	11,646	1,069	10,577	1,795	752	1,043	1,049	(1)	583	14,096	1,122	996	11,978	394	
Motor freight transportation and warehousing, terminals, and related services.....	10,812	8,720	892	7,828	1,319	546	773	773	(1)	401	10,438	947	666	8,875	324	
Other transportation.....	3,678	2,926	(1)	2,741	476	206	270	276	(1)	(1)	3,603	(1)	330	3,103	(1)	
Communication, electric, gas, and sanitary services.....	2,150	1,853	(1)	1,731	(1)	(1)	(1)	175	(1)	(1)	2,122	(1)	(1)	1,903	(1)	
Wholesale and retail trade.....	256,601	210,721	13,794	190,779	26,641	15,965	10,527	19,239	1,307	8,219	246,591	25,225	17,059	204,307	10,010	
Wholesale trade.....	43,498	36,577	3,954	33,710	3,661	1,948	1,685	3,260	(1)	1,128	41,440	3,134	2,623	35,683	2,058	
Motor vehicles and automotive equipment.....	3,432	3,106	345	2,761	(1)	(1)	(1)	193	(1)	(1)	3,358	319	305	2,734	(1)	
Groceries and related products.....	7,689	6,424	426	5,992	704	408	295	561	(1)	199	7,345	582	392	6,371	344	
Farm products - raw materials.....	3,574	2,792	81	2,711	469	163	305	313	(1)	(1)	3,289	155	160	2,974	285	
Machinery, equipment, and supplies.....	3,642	2,963	228	2,735	279	163	(1)	400	(1)	(1)	3,386	340	155	2,891	256	
Lumber and construction materials.....	1,738	1,466	(1)	1,383	(1)	(1)	(1)	138	(1)	(1)	1,630	150	94	1,386	(1)	
Other wholesale trade.....	23,423	19,826	1,691	18,128	1,942	987	929	1,655	(1)	666	22,432	1,588	1,517	19,327	991	
Retail trade.....	211,819	173,162	16,386	156,141	23,828	13,890	8,817	15,829	1,168	7,017	203,919	21,939	14,383	167,597	7,900	
Building materials, hardware, and farm equipment.....	15,500	13,998	633	12,363	1,198	575	618	1,304	(1)	404	14,690	1,042	545	13,103	810	
Building materials dealers.....	6,535	5,215	270	4,936	768	466	317	552	-	173	6,191	547	313	5,291	384	
Hardware stores.....	4,376	4,250	(1)	4,167	(1)	(1)	(1)	424	(1)	138	4,687	249	(1)	4,285	189	
Farm equipment dealers.....	4,089	3,513	251	3,260	248	(1)	(1)	338	-	(1)	3,852	246	79	3,527	237	
General merchandise stores.....	12,995	10,199	579	9,615	1,084	574	510	812	(1)	541	11,867	805	636	10,426	328	
Food stores.....	33,251	27,656	2,553	25,078	3,564	1,851	1,703	2,931	(1)	1,011	32,349	3,273	1,856	27,220	902	
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	29,078	24,280	2,236	22,019	3,066	1,554	1,502	1,732	(1)	908	28,322	2,757	1,606	23,959	756	
Other food stores.....	4,173	3,376	317	3,059	498	297	(1)	299	(1)	(1)	4,027	516	250	3,261	(1)	
Automotive dealers and gasoline service stations.....	41,092	33,019	4,452	28,508	5,294	3,653	1,614	2,779	281	1,336	39,844	5,715	3,703	30,426	1,248	
Automobile and truck dealers.....	9,606	7,933	789	7,139	1,022	632	398	741	(1)	271	9,353	1,167	727	7,459	343	
Gasoline service stations.....	26,723	21,354	3,295	18,029	3,711	2,707	1,004	1,658	(1)	912	26,094	4,358	2,695	19,341	629	
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	4,673	3,732	368	3,340	561	324	212	380	-	(1)	4,397	490	281	3,626	276	
Apparel and accessory stores.....	13,330	10,834	719	10,091	1,366	909	457	1,130	-	320	12,496	1,104	744	10,648	834	
Furniture, home furnishings, and equipment stores.....	13,656	11,457	881	10,567	1,151	582	545	1,078	(1)	363	13,011	967	850	11,194	675	
Eating and drinking places.....	44,105	35,073	4,934	30,533	5,718	3,609	2,085	3,314	318	1,726	42,805	5,686	3,851	33,262	1,300	
Drug stores and proprietary stores.....	7,615	6,422	250	6,367	470	278	186	523	(1)	(1)	7,257	371	306	6,578	358	
Liquor stores.....	4,901	3,963	279	3,684	491	343	(1)	447	-	(1)	4,602	519	(1)	3,131	299	
Antique stores and secondhand stores.....	2,267	1,754	318	1,436	244	(1)	(1)	269	(1)	(1)	2,193	391	(1)	1,631	(1)	
Florists.....	2,613	1,972	(1)	1,801	391	269	(1)	250	-	(1)	2,461	294	(1)	1,922	(1)	
Other retail trade.....	21,364	17,615	1,517	16,098	1,857	1,076	756	1,892	(1)	772	20,344	2,965	1,421	17,151	1,420	
Wholesale and retail trade not allocable.....	1,284	982	(1)	928	(1)	(1)	(1)	150	(1)	(1)	1,332	(1)	(1)	1,327	(1)	
Finance, insurance, and real estate.....	233,516	196,197	12,517	183,500	18,151	5,971	11,906	19,168	986	10,168	225,048	12,301	10,906	201,841	8,468	
Banks and trust companies; and insurance, holding, and other investment companies.....	18,458	14,976	614	14,360	1,931	621	1,310	1,551	(1)	629	17,637	868	733	16,036	851	
Credit agencies other than banks.....	4,656	3,962	343	3,619	320	(1)	(1)	374	(1)							

ACTIVE PARTNERSHIPS

Table 21.—NUMBER OF PARTNERSHIPS ACTIVE AND INACTIVE ON DECEMBER 31, 1963, AND NUMBER OF MONTHS IN OPERATION IN 1963, BY SELECTED INDUSTRIES—Continued

Industry	Total number of partnerships	Status on December 31, 1963									Period of ownership in 1963					
		Active			Inactive			Unknown			Known				Unknown	
		Total	Months owned in 1963		Total	Months owned in 1963		Total	Months owned in 1963		Total	Less than 7 months	7 to 12 months	12 months		
			Less than 10	10 or more		Less than 10	10 or more		Less than 10	10 or more						
																(1)
Hotels, rooming houses, camps, and other lodging places.....	171,064	141,264	12,790	128,943	1,182	5,104	7,023	11,224	339	3,945	100,420	11,405	11,700	139,950	5,709	
Hotels, tourist courts, and motels.....	17,600	14,642	1,170	11,464	1,404	6,000	367	1,100	(1)	501	14,795	1,327	1,100	14,393	534	
Hotels, tourist courts, and motels.....	1,441	2,452	230	1,223	24	303	341	1,100	(1)	10	1,100	24	0	1,711	315	
Hotels, tourist courts, and motels.....	6,315	5,400	(1)	1,065	10	(1)	(1)	1,066	(1)	10	3,050	197	20	2,584	120	
Hotels, tourist courts, and motels.....	6,315	5,400	500	4,900	420	1,400	1,400	410	(1)	200	6,120	527	410	5,117	(1)	
Lodging places, except hotels, tourist courts, and motels.....	1,838	4,021	440	4,181	680	304	306	700	-	318	5,610	543	400	4,607	219	
Personal services.....	36,700	20,194	2,858	17,336	4,034	2,400	1,634	1,414	248	1,618	19,994	3,711	1,987	29,695	708	
Laundries, laundry services, cleaning and dyeing plants.....	14,000	11,173	1,125	11,444	1,614	400	1,214	1,100	(1)	600	14,511	1,344	1,135	12,132	397	
Beauty and barber shops.....	15,311	12,495	1,500	11,750	1,417	1,100	1,100	600	(1)	616	15,130	1,100	1,100	12,107	(1)	
Other personal services.....	6,433	1,800	204	1,340	509	100	100	414	(1)	300	6,240	300	300	5,636	(1)	
Business services.....	11,101	1,215	1,547	11,300	1,300	1,100	1,100	1,100	(1)	500	10,000	1,300	1,300	13,201	594	
Automobile and other repair services.....	20,718	23,694	2,310	21,384	4,260	3,700	1,100	1,100	(1)	100	20,000	1,000	1,000	22,724	636	
Automobile parking, repair, and services.....	10,343	15,373	1,100	11,984	2,358	1,247	1,100	1,100	(1)	100	15,000	1,400	1,400	14,000	362	
Automobile repair shops.....	10,100	12,670	1,300	11,370	1,058	1,000	1,000	1,000	(1)	400	10,000	1,000	1,000	12,451	346	
Other automotive services, including rentals.....	2,000	1,703	404	2,240	400	100	100	100	(1)	100	2,000	100	100	1,470	(1)	
Repair services, except automobile.....	10,100	2,281	1,100	1,400	200	500	500	600	(1)	100	10,100	1,100	1,100	7,803	274	
Motion pictures.....	1,000	1,000	(1)	1,400	(1)	(1)	(1)	100	-	(1)	1,318	(1)	130	1,565	222	
Amusement and recreation services, except motion pictures.....	11,000	9,424	1,100	8,290	304	200	616	900	(1)	441	11,200	1,200	1,100	8,958	476	
Medical services.....	11,000	11,101	1,100	10,000	1,300	600	600	1,300	(1)	538	11,000	1,300	1,300	17,003	780	
Offices of physicians and surgeons.....	11,000	11,117	604	10,433	500	200	300	600	(1)	100	11,000	600	600	9,803	422	
Other medical and health services.....	1,000	1,000	400	1,000	100	100	100	100	(1)	100	1,000	100	100	7,200	358	
Legal services.....	11,000	11,331	1,100	10,231	1,234	1,100	1,100	1,000	(1)	100	11,130	1,100	1,100	20,000	690	
Engineering and architectural services.....	1,000	1,000	300	1,000	400	100	100	100	(1)	100	1,000	100	100	4,617	(1)	
Accounting, auditing, and bookkeeping services.....	1,411	6,433	313	6,600	1,100	200	200	1,100	(1)	100	6,400	400	400	6,827	370	
Other services.....	1,000	1,100	300	1,200	100	100	100	100	(1)	100	1,100	100	100	1,000	(1)	
Nature of business not allocable.....	1,100	1,100	(1)	1,100	(1)	-	(1)	100	-	(1)	1,100	(1)	(1)	984	(1)	

1 Estimate; not known separately.

2 On sampling basis only. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and description of the samples and limitations of the data.

702,331 partnerships active on December 31, 1963 include 628 with unknown months of ownership.

50,650 partnerships inactive on December 31, 1963 include 943 with unknown months of ownership.

75,189 partnerships not known to be active or inactive on December 31, 1963 include 2,974 with unknown months of ownership.

Data for "Period of ownership in 1963" include the accounting periods of approximately seven percent of partnerships with no 1963 net return.

ACTIVE PARTNERSHIPS CONTRIBUTING TO EMPLOYEE BENEFIT PLANS

Table 22.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, NET PROFIT, AND EMPLOYEE BENEFIT CONTRIBUTIONS, BY SELECTED INDUSTRIES

Selected industry	Partnerships with and without net profit benefit plans					Partnerships with net profit				
	Total number of partnerships	Partnerships contributing to employee benefit plans				Total number of partnerships	Partnerships contributing to employee benefit plans			
		Number of partnerships	Business receipts (Thousand dollars)	Net profit (loss) (Thousand dollars)	Contribu- tions to employee benefit plans (Thousand dollars)		Number of partnerships	Business receipts (Thousand dollars)	Net profit (loss) (Thousand dollars)	Contribu- tions to employee benefit plans (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries.....	52,276	5,134	1,361,071	496,366	3,453	501,660	4,537	3,986,365	521,001	31,231
Agriculture, forestry, and fisheries.....	13,610	163	2,174	4,111	193	6,220	190	1,1141	4,332	181
Farms.....	11,603	151	2,0481	3,938	167	5,281	(1)	(1)	(1)	(1)
Other agriculture, forestry, and fisheries.....	1,997	11	1,225	1,744	26	1,039	11	13,273	3,349	89
Mining.....	14,150	1	30,948	1,156	433	1,47	47	24,487	3,221	377
Contract construction.....	67,408	67	1,144	28,53	3,538	6,647	343	341,514	35,529	5,120
General contractors.....	14,355	137	2,563	14,15	1,600	1,537	167	213,326	13,120	1,169
Special trade contractors.....	38,072	63	125,566	12,190	1,811	5,110	67	133,343	14,081	1,804
Contractors not allocable.....	1,381	(1)	(1)	(1)	(1)	1,323	(1)	(1)	(1)	(1)
Manufacturing.....	31,368	61	701,138	22,111	3,384	1,341	542	515,391	43,230	3,038
Food and kindred products.....	4,183	6	1,0221	10,11	307	1,871	37	174,131	10,446	140
Apparel and other fabricated textile products.....	1,436	6	1,138	4,111	133	1,191	68	20,682	4,126	210
Lumber and wood products, except furniture.....	6,650	31	1,341	1,352	152	2,376	56	11,177	3,326	146
Printing, publishing, and allied industries.....	6,976	16	1,176	4,14	461	1,227	64	42,827	5,365	446
Machinery, except electric.....	4,127	11	4,464	1,141	174	1,303	35	11,263	1,794	239
Other manufacturing.....	14,106	137	1,044	16,361	1,253	1,704	171	181,771	17,173	1,137
Transportation, communication, electric, gas, and sanitary services.....	16,640	107	9,161	11,704	139	12,945	159	79,312	11,384	684
Transportation.....	14,490	108	87,576	11,360	180	11,200	138	79,307	11,119	679
Motor freight transportation and warehousing, terminals, and related services.....	10,311	135	2,236	1,1	161	6,684	143	39,367	5,313	460
Other transportation.....	3,678	13	48,340	6,210	219	1,516	13	48,340	6,300	214
Communication, electric, gas, and sanitary services.....	3,150	1	1,685	1196	59	1,745	1	851	165	5
Wholesale and retail trade.....	56,601	1,112	1,111,775	47,116	4,734	1,737	1,133	1,145,243	4,137	4,693
Wholesale trade.....	42,118	307	603,179	20,412	1,567	35,163	338	618,738	24,071	1,523
Groceries and related products.....	7,687	141	301,534	6,110	647	1,600	124	291,538	6,878	613
Farm products - raw materials.....	1,114	1	1,018	1,1	33	1,736	8	11,341	668	28
Other wholesale trade.....	3,325	114	338,636	15,130	907	1,927	201	315,358	16,525	982
Retail trade.....	11,814	910	441,518	34,338	3,022	171,625	829	422,406	24,920	3,055
Building materials, hardware, and farm equipment.....	11,310	153	13,441	1,14	284	1,403	143	69,447	4,195	375
Building materials dealers.....	6,135	117	4,114	1,15	123	5,229	111	46,326	3,790	111
Hardware stores.....	4,276	1	4,300	18	15	3,810	2	2,346	208	7
Farm equipment dealers.....	4,899	1	1,121	1,197	146	3,364	27	21,221	1,197	146
General merchandise stores.....	11,395	11	1,654	1,458	81	3,557	21	29,694	1,458	81
Food stores.....	33,151	14	129,267	5,789	441	23,471	339	142,832	5,981	599
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	2,112	1	134,832	5,530	411	25,079	178	138,990	5,716	369
Other food stores.....	4,173	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Automotive dealers and gasoline service stations.....	41,092	113	30,137	1,695	225	33,091	128	89,187	2,695	325
Apparel and accessory stores.....	11,30	61	1,365	1,642	525	10,406	61	14,865	1,642	525
Furniture, home furnishings, and equipment stores.....	13,686	61	14,643	1,15	92	11,236	63	14,648	1,555	92
Eating and drinking places.....	44,105	114	4,311	4,718	1,150	35,522	124	42,911	4,718	1,150
Other retail trade.....	3,191	66	1,651	1,157	123	30,444	61	18,416	1,576	207
Wholesale and retail trade not allocable.....	1,184	6	4,099	346	115	947	6	4,099	346	115
Finance, insurance, and real estate.....	23,316	312	15,320	110,967	10,983	159,366	616	746,713	120,471	4,397
Security and commodity brokers, dealers, exchanges, and services.....	4,880	147	64,401	28,430	3,218	4,112	133	619,344	105,253	8,444
Insurance agents, brokers, and service.....	11,474	114	43,747	10,171	981	11,452	163	42,776	10,351	256
Real estate.....	175,655	464	66,394	1,946	373	113,967	378	50,440	5,103	362
Real estate operators (except developers) and lessors of buildings.....	150,650	398	20,361	6,602	257	14,794	274	45,964	6,216	193
Other real estate.....	14,474	66	4,733	344	116	18,314	104	4,476	1,187	169
Other finance, insurance, and real estate.....	4,162	50	36,608	1,320	810	16,855	43	36,113	7,765	695
Services.....	171,604	1,112	306,601	241,891	3,430	138,345	957	301,114	346,676	4,330
Personal services.....	36,302	161	4,267	1,373	432	29,164	137	43,114	6,320	453
Laundries, laundry services, cleaning and dyeing plants.....	14,908	97	1,754	3,677	333	10,601	92	30,506	4,121	328
Other personal services.....	21,794	65	1,513	1,698	115	18,163	65	11,513	1,698	115
Business services.....	17,171	151	30,152	11,11	697	12,662	122	48,111	11,600	665
Automobile and other repair services.....	2,732	101	13,350	1,670	139	34,102	77	11,435	1,700	127
Automobile parking, repair, and services.....	13,343	27	4,305	646	26	16,130	27	4,105	646	26
Repair services, except automobile.....	10,375	74	1,345	1,024	53	3,072	50	3,430	1,054	41
Amusement and recreation services, including motion pictures.....	11,308	10	41,138	1,113	614	5,346	41	11,113	4,416	655
Medical services.....	10,331	164	1,654	30,334	11	18,433	168	11,111	3,534	24
Offices of physicians and surgeons.....	11,63	104	34,311	14,031	11	10,413	103	32,11	14,531	207
Other medical services.....	8,568	60	1,775	1,083	11	4,000	65	11,775	11,083	117
Legal services.....	32,823	187	11,538	11,177	1,111	11,178	187	11,178	11,178	1,111
Engineering and architectural services.....	3,682	43	4,387	13,667	1,111	4,387	43	4,387	13,667	1,111
Accounting, auditing, and bookkeeping services.....	8,411	119	1,111	54,346	3,111	1,111	114	1,111	54,346	3,111
Other services.....	1,347	42	2,284	4,322	114	11,211	42	1,111	4,322	138
Nature of business not allocable.....	1,179	-	-	-	-	311	-	-	-	-

¹ Estimate. Not shown separately. Includes high lump-sum amounts. However, net profit is included in the total.

² Not loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH INVESTMENT CREDIT

Table 23.—NUMBER OF PARTNERSHIPS, TENTATIVE INVESTMENT CREDIT, AND COST OF ELIGIBLE PROPERTY, BY SELECTED INDUSTRIES

Selected industry	Total number of partnerships	Partnerships with tentative investment credit				
		Number of partnerships	Tentative investment credit (Thousand dollars)	Cost of eligible property		
				Total (Thousand dollars)	New property (Thousand dollars)	Used property (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)
All industries.....	424,270	81,784	33,260	637,097	161,100	69,987
Agriculture, forestry, and fisheries.....	130,420	20,210	2,538	147,361	22,629	20,736
Farms.....	119,673	19,555	1,774	131,503	17,460	18,133
Field crop farms.....	31,499	5,575	2,950	56,764	4,555	7,165
Fruit, tree nut, and vegetable farms.....	14,848	2,613	1,371	22,755	1,405	3,660
Livestock farms.....	28,007	4,626	3,641	52,771	46,623	6,148
Farms, not elsewhere classified.....	14,301	1,341	417	5,307	8,141	1,160
Other agriculture, forestry, and fisheries.....	10,747	1,261	759	15,768	11,165	2,603
Mining.....	14,100	2,050	2,091	54,138	43,078	6,060
Contract construction.....	66,408	4,760	4,289	53,002	45,783	7,219
General contractors.....	19,555	1,784	1,197	27,153	23,776	3,377
Special trade contractors.....	38,972	3,122	1,069	25,374	21,552	3,842
Contractors not allocable.....	1,881	(1)	(1)	(1)	(1)	-
Manufacturing.....	34,368	5,593	3,144	51,735	50,589	6,146
Food and kindred products.....	4,553	862	674	13,110	11,652	1,467
Apparel and other fabricated textile products.....	3,436	510	315	5,091	5,049	42
Lumber and wood products, except furniture.....	6,650	904	569	11,340	7,488	1,858
Printing, publishing, and allied industries.....	6,596	1,034	412	6,596	6,640	947
Machinery, except electric.....	4,127	639	358	5,629	5,103	526
Other manufacturing.....	14,006	1,645	811	14,054	13,648	1,306
Transportation, communication, electric, gas, and sanitary services.....	16,640	1,657	1,280	29,187	27,112	2,035
Transportation.....	14,440	1,459	1,115	26,240	23,368	1,938
Motor freight transportation and warehousing, terminal, and related services.....	10,212	1,074	890	21,189	19,395	1,864
Other transportation.....	3,678	385	225	4,050	3,973	134
Communication, electric, gas, and sanitary services.....	2,199	198	165	3,947	3,744	97
Wholesale and retail trade.....	250,601	24,708	6,088	119,550	108,642	10,948
Wholesale trade.....	43,448	5,135	1,334	31,064	29,241	2,823
Groceries and related products.....	7,049	917	281	6,704	6,358	501
Farm products—raw materials.....	3,574	545	192	4,377	3,998	379
Other wholesale trade.....	32,825	3,673	861	19,738	19,885	1,853
Retail trade.....	211,819	19,478	4,754	88,216	86,047	9,119
Building materials, hardware, and farm equipment.....	15,500	1,712	222	5,595	4,555	640
Building materials dealers.....	6,535	821	114	3,142	2,764	378
Hardware stores.....	4,876	377	46	820	731	98
Farm equipment dealers.....	4,089	514	62	1,624	1,400	164
General merchandise stores.....	12,045	1,252	251	5,732	5,415	367
Food stores.....	33,251	3,163	1,326	22,975	21,121	1,754
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	29,078	2,650	1,034	17,454	15,785	1,669
Other food stores.....	4,173	504	292	5,421	5,336	85
Automotive dealers and gasoline service stations.....	41,092	1,947	550	11,058	9,432	1,626
Automobile and truck dealers.....	9,686	1,174	165	4,201	3,833	368
Gasoline service stations.....	26,723	2,269	289	6,661	3,800	1,162
Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified.....	4,697	499	96	1,096	1,700	76
Apparel and accessory stores.....	13,330	1,089	422	2,568	2,448	120
Furniture, home furnishings, and equipment at retail prices.....	13,620	420	92	2,969	2,548	271
Eating and drinking places.....	44,105	3,004	1,482	24,782	22,370	2,398
Drug stores and proprietary stores.....	6,615	658	200	3,100	3,022	144
Liquor stores.....	4,901	379	84	2,432	2,401	31
Other retail trade.....	26,244	2,000	406	8,087	7,315	768
Wholesale and retail trade not allocable.....	1,234	95	13	270	240	6
Finance, insurance, and real estate.....	233,510	1,483	1,434	37,536	32,758	4,778
Security and commodity brokers, dealers, exchanges, and services.....	4,869	234	254	1,203	1,193	20
Insurance agents, brokers, and services.....	12,474	1,139	39	4,000	3,772	118
Real estate.....	175,005	1,781	1,504	26,280	24,570	4,328
Real estate operators (except developers) and lessors of building.....	150,000	1,806	1,245	24,000	21,013	4,000
Other real estate.....	24,995	975	259	2,280	2,557	411
Other finance, insurance, and real estate.....	40,722	329	57	1,363	1,251	112
Services.....	171,744	21,700	14,000	12,000	10,000	12,000
Hotel, rooming house, camp, and other lodging places.....	10,300	2,100	2,700	2,100	2,100	2,100
Personal services.....	3,000	3,000	1,000	2,000	2,000	2,000
Laundries, laundry services, laundries and home plants.....	1,000	1,000	1,000	1,000	1,000	1,000
Beauty and barber shops.....	1,000	1,000	1,000	1,000	1,000	1,000
Other personal services.....	1,000	1,000	1,000	1,000	1,000	1,000
Automotive services.....	1,000	1,000	1,000	1,000	1,000	1,000
Automobile and other repair, including painting.....	1,000	1,000	1,000	1,000	1,000	1,000
Automobile parking, repair, and service.....	1,000	1,000	1,000	1,000	1,000	1,000
Automobile repair shops.....	1,000	1,000	1,000	1,000	1,000	1,000
Other automotive services, including rental.....	1,000	1,000	1,000	1,000	1,000	1,000
Other services.....	1,000	1,000	1,000	1,000	1,000	1,000
Element and professional services, including medical, dental, and veterinary.....	1,000	1,000	1,000	1,000	1,000	1,000
Medical services.....	1,000	1,000	1,000	1,000	1,000	1,000
Dental services.....	1,000	1,000	1,000	1,000	1,000	1,000
Veterinary services.....	1,000	1,000	1,000	1,000	1,000	1,000
Other medical services.....	1,000	1,000	1,000	1,000	1,000	1,000
Elementary and secondary education.....	1,000	1,000	1,000	1,000	1,000	1,000
Higher education.....	1,000	1,000	1,000	1,000	1,000	1,000
Other education.....	1,000	1,000	1,000	1,000	1,000	1,000
Religious, educational, and social services.....	1,000	1,000	1,000	1,000	1,000	1,000
Religious services.....	1,000	1,000	1,000	1,000	1,000	1,000
Educational services.....	1,000	1,000	1,000	1,000	1,000	1,000
Social services.....	1,000	1,000	1,000	1,000	1,000	1,000
Other services.....	1,000	1,000	1,000	1,000	1,000	1,000
Public utilities.....	1,000	1,000	1,000	1,000	1,000	1,000
Other public utilities.....	1,000	1,000	1,000	1,000	1,000	1,000
Other services.....	1,000	1,000	1,000	1,000	1,000	1,000

NOTE.—Data for "Other services" are not separately shown. For more complete information, however, the data are included in the appropriate totals.

NOTE.—See footnotes for explanation, statement, and description of the compiled and limitations of the data.

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partner- ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
All industries						Agriculture, forestry, and fisheries						
Total.....	924,276	73,274,451	8,668,166	701,660	64,953,784	10,007,899	130,420	4,800,591	566,518	95,820	3,898,547	765,879
Not shown.....	104,721	5,976,465	751,512	83,669	5,325,085	873,028	25,337	720,615	113,200	20,427	603,097	133,339
1899 and prior.....	688	627,765	121,117	570	596,974	123,023	27	9,085	1,175	26	6,933	1,460
1900-09.....	745	212,412	46,031	686	206,277	40,155	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	4,373	544,111	78,997	1,936	476,494	83,562	474	21,349	4,266	301	14,170	4,590
1920-29.....	7,463	1,221,906	168,713	6,414	1,144,244	174,904	1,283	58,334	7,038	1,106	53,788	7,738
1930-34.....	6,397	962,830	123,481	5,361	867,379	134,362	1,319	78,646	8,080	955	56,618	10,282
1935-39.....	15,754	2,190,841	248,962	13,916	2,022,397	271,466	2,919	116,662	20,746	2,546	94,977	22,669
1940-44.....	39,411	4,438,993	446,200	24,697	4,072,691	488,288	6,140	274,341	39,318	5,001	225,799	44,462
1945-49.....	83,185	10,790,614	1,329,708	71,728	10,022,029	1,387,654	11,407	614,332	86,765	9,306	537,686	100,007
1950-54.....	114,699	13,285,399	1,691,825	95,649	12,301,858	1,799,017	16,494	788,557	87,123	12,597	644,918	115,867
1955.....	31,769	2,544,447	338,482	25,691	2,350,487	362,297	4,430	171,481	26,594	3,442	144,603	25,402
1956.....	35,537	2,867,502	352,671	28,100	2,572,889	391,695	4,391	189,045	14,604	3,195	119,946	24,206
1957.....	39,324	2,952,408	435,487	31,663	2,648,962	472,105	5,519	182,302	22,460	4,294	144,466	31,443
1958.....	41,829	3,102,749	466,653	32,193	2,736,492	449,955	5,673	222,692	27,933	4,083	174,324	35,126
1959.....	54,390	3,624,552	416,189	41,693	3,145,063	506,810	5,786	201,355	21,151	4,073	167,219	30,050
1960.....	61,581	3,973,607	455,937	43,956	3,346,007	566,347	7,469	244,098	20,996	5,165	183,647	39,205
1961.....	75,216	4,582,665	434,143	52,850	3,742,354	609,510	9,128	308,649	14,825	5,569	230,435	43,966
1962.....	96,738	5,376,991	564,894	65,189	4,202,362	732,825	9,546	329,183	29,437	5,836	256,861	48,765
1963.....	120,883	7,862,218	811,735	75,518	5,004,776	842,416	12,355	283,676	25,555	7,244	230,237	45,561
Agriculture, forestry, and fisheries—Continued												
Farms												
Total						Field crop farms						
Total.....	119,653	3,889,756	485,282	88,281	3,159,881	664,152	31,497	1,051,610	224,111	26,268	920,445	247,602
Not shown.....	24,819	637,156	105,839	20,218	536,871	123,445	6,438	163,590	44,006	5,754	154,588	47,134
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	450	20,318	3,733	277	13,639	4,117	153	7,251	2,714	128	7,294	2,848
1920-29.....	1,265	47,827	6,590	1,088	43,273	7,290	537	16,098	3,303	489	9,341	3,404
1930-34.....	1,256	70,331	7,876	940	43,102	9,952	352	13,531	3,700	279	11,845	3,796
1935-39.....	2,852	102,784	20,291	2,481	89,127	22,159	912	27,883	8,392	764	24,789	8,894
1940-44.....	5,930	237,095	36,662	4,820	193,850	41,739	1,723	54,710	16,474	1,624	53,102	16,956
1945-49.....	16,737	500,488	61,659	12,757	446,515	91,600	2,754	146,820	34,571	2,432	130,640	35,851
1950-54.....	15,217	638,205	69,430	11,455	518,561	97,083	4,146	191,012	33,087	3,536	159,769	36,951
1955.....	4,105	113,998	17,117	3,195	94,431	21,784	827	20,678	3,233	703	16,851	3,632
1956.....	4,153	126,791	11,286	3,039	96,346	21,212	1,123	37,167	7,496	926	32,538	8,383
1957.....	4,392	151,435	18,956	3,859	121,877	27,574	1,373	45,021	10,356	1,197	43,986	10,642
1958.....	5,125	188,313	23,869	3,791	146,960	24,137	1,200	43,409	8,383	931	35,712	8,877
1959.....	5,017	154,366	17,638	3,550	125,780	25,364	1,257	34,414	6,379	983	30,412	7,993
1960.....	6,671	187,393	14,232	4,630	145,208	31,837	1,820	62,532	8,523	1,497	48,175	10,952
1961.....	7,940	236,743	10,187	4,886	177,984	34,905	1,726	63,903	9,098	1,353	51,990	11,259
1962.....	8,410	236,569	19,319	5,020	177,249	37,632	2,417	68,928	11,649	1,745	52,333	14,791
1963.....	10,538	231,672	19,175	6,123	186,892	35,838	2,665	63,129	12,693	1,902	54,702	15,017
Farms—Continued												
Fruit, tree nut, and vegetable farms						Livestock farms						
Total.....	11,848	599,548	69,967	8,238	519,831	106,306	62,007	1,919,329	158,495	44,432	1,462,649	254,378
Not shown.....	1,491	67,141	10,656	1,216	59,739	11,472	13,238	346,530	37,747	10,408	263,772	49,012
1899 and prior.....	-	-	-	-	-	-	-	-	-	-	-	-
1900-09.....	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	240	20,840	2,517	167	12,432	2,860	223	10,766	698	197	7,645	1,432
1920-29.....	326	14,296	3,819	252	13,679	4,697	496	19,667	2,076	466	18,198	2,162
1930-34.....	809	58,094	9,080	687	50,209	9,881	700	36,772	1,173	494	18,915	3,022
1935-39.....	1,266	89,063	18,268	1,021	82,823	19,126	1,427	44,948	6,278	1,362	35,602	7,362
1940-44.....	1,696	127,031	15,450	1,245	114,426	19,026	2,835	112,178	9,325	2,093	80,025	13,236
1945-49.....	523	24,086	4,955	375	20,782	5,536	5,572	218,360	23,033	4,361	178,410	29,406
1950-54.....	506	21,561	2,332	335	18,233	3,532	7,610	276,498	21,358	5,581	217,830	35,021
1955.....	523	24,086	4,955	375	20,782	5,536	2,264	60,193	7,655	1,847	49,256	10,568
1956.....	506	21,561	2,332	335	18,233	3,532	2,100	54,658	4,192	1,531	39,481	8,103
1957.....	568	14,956	4,123	397	14,197	3,383	2,518	82,753	7,529	1,850	57,112	10,880
1958.....	402	16,415	1,123	304	13,419	1,923	3,125	119,923	11,345	2,312	90,604	15,138
1959.....	578	27,640	3,837	321	24,687	4,923	2,428	76,056	7,243	1,826	60,593	10,340
1960.....	595	17,867	2,389	399	12,618	3,587	3,292	86,364	8,104	2,136	66,389	12,975
1961.....	793	22,613	2,190	353	19,962	4,108	4,402	132,172	7,650	2,710	96,750	17,085
1962.....	843	48,284	3,932	545	42,066	7,600	4,183	109,262	3,949	2,262	74,631	14,069
1963.....	1,208	27,667	1,300	621	20,559	4,938	5,541	133,465	6,647	3,111	106,308	14,294
Farms—Continued												
Farms, not elsewhere classified						Other agriculture, forestry, and fisheries						
Total.....	14,301	319,269	32,709	9,343	256,956	55,866	10,767	910,835	81,236	7,539	738,666	101,727
Not shown.....	3,652	65,895	13,430	2,840	58,772	15,827	1,018	83,459	7,451	709	69,226	9,894
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	49	456	220	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)
1920-29.....	209	14,095	2,038	158	17,489	2,339	154	32,100	1,107	98	28,273	1,288
1930-34.....	187	15,657	1,802	163	15,657	1,806	-	-	-	-	-	-
1935-39.....	563	12,113	1,783	416	10,514	2,026	210	37,246	2,656	181	31,949	2,723
1940-44.....	1,145	52,245	5,787	943	48,642	7,223	670	113,844	5,106	549	97,171	8,407
1945-49.....	1,765	43,664	4,665	1,093	26,536	6,085	1,277	150,352	17,693	1,142	131,357	18,784
1950-54.....	491	9,041	1,274	270	7,542	1,748	325	57,483	3,477	247	50,172	3,618
1955.....	424	11,405	30	247	6,094	1,174	238	39,254	2,718	156	23,600	2,994
1956.....	539	8,711	2,394	415	6,582	2,669	521	36,867	3,504	390	22,587	3,869
1957.....	392	8,566	2,958	244	7,225	3,199	548	34,379	4,124	292	2	

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with no profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with no profit		
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
Mining												
Total.....	1,139	425,442	40,407	2,747	120,405	117,651	6,462	1,771,422	12,528	51,647	1,453,265	733,742
Not shown.....	1,139	425,442	40,407	2,747	120,405	117,651	6,462	1,771,422	12,528	51,647	1,453,265	733,742
1899 and prior.....	-	-	-	-	-	-	-	-	-	-	-	-
1900-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-19.....	139	1,407	1,407	10	12,127	1,174	77	22,410	2,417	28	21,587	900
1920-29.....	30	1,321	2,000	300	21,126	1,520	42	12,079	1,000	130	110,580	9,458
1930-39.....	131	125,032	1,255	767	106,130	1,377	442	185,220	11,543	154	155,622	11,657
1940-49.....	1,793	191,323	14,815	1,153	142,255	22,550	5,442	777,220	72,143	2,165	714,607	78,482
1950-59.....	737	1,111	2,217	412	43,111	4,205	1,172	23,135	2,290	1,317	212,609	28,894
1960-69.....	111	54,164	2,257	412	43,111	4,205	1,172	23,135	2,290	1,317	212,609	28,894
1970-79.....	771	1,111	2,217	412	43,111	4,205	1,172	23,135	2,290	1,317	212,609	28,894
1980-89.....	20	72,654	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
1990-99.....	18	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2000-09.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2010-19.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2020-29.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2030-39.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2040-49.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2050-59.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2060-69.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2070-79.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2080-89.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2090-99.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2100-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2110-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2120-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2130-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2140-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2150-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2160-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2170-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2180-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2190-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2200-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2210-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2220-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2230-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2240-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2250-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2260-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2270-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2280-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2290-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2300-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2310-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2320-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2330-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2340-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2350-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2360-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2370-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2380-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2390-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2400-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2410-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2420-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2430-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2440-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2450-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2460-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2470-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2480-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2490-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2500-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2510-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2520-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2530-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2540-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2550-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2560-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,307	10,178	2,292	112,421	10,534
2570-109.....	109	42,643	1,029	30	62,447	7,410	2,774	107,				

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
Manufacturing—Continued												
Lumber and wood products, except furniture						Printing, publishing, and allied industries						
Total.....	1,056	773,861	61,907	5,376	633,215	62,568	6,596	511,000	71,079	1,297	442,562	76,219
Not shown.....	51	72,750	4,289	723	53,475	1,938	534	41,000	5,616	411	30,463	6,456
1899 and prior.....	-	-	-	-	-	-	-	-	-	-	-	-
1900-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-19.....	(1)	(1)	(1)	-	-	-	108	19,151	1,926	83	18,880	1,956
1920-29.....	}	120	18,050	121	17,842	1,929	208	23,821	4,017	198	20,740	4,238
1930-34.....												
1935-39.....												
1940-44.....												
1945-49.....												
1950-54.....	1,000	232,300	19,841	926	193,323	21,431	821	87,320	14,259	800	85,634	14,363
1955.....	103	29,331	1,260	98	21,870	1,562	221	7,036	2,318	221	7,036	2,318
1956.....	74	38,292	2,673	325	29,375	2,994	361	15,348	553	265	10,381	1,760
1957.....	131	14,215	1,417	190	11,930	1,435	270	14,657	1,022	205	13,816	1,036
1958.....	277	37,600	2,648	220	30,926	2,237	(1)	(1)	(1)	(1)	(1)	(1)
1959.....	321	41,429	5,132	272	40,509	5,189	360	23,967	2,841	262	22,136	3,020
1960.....	247	21,785	1,143	163	14,970	2,419	472	26,230	2,036	417	20,203	2,662
1961.....	467	24,075	2,089	372	23,108	2,596	562	26,330	2,966	514	16,863	2,553
1962.....	604	38,780	2,835	491	29,539	3,460	498	37,044	7,653	394	34,268	6,035
1963.....	1,046	22,634	2,097	825	20,720	3,985	884	22,500	2,529	591	21,658	2,983
Machinery, except electric						Other manufacturing industries						
Total.....	1,127	437,346	72,228	1,312	464,289	71,073	1,000	2,005,791	266,578	10,704	1,345,771	219,526
Not shown.....	271	20,988	4,515	242	18,903	4,529	1,325	151,319	15,960	1,070	147,076	15,872
1899 and prior.....	-	-	-	-	-	-	8	4,985	310	6	3,018	321
1900-09.....	-	-	-	-	-	-	4	6,483	348	3	5,891	364
1910-19.....	}	150	11,001	133	11,202	2,096	353	80,580	11,275	303	84,196	11,747
1920-29.....												
1930-34.....												
1935-39.....												
1940-44.....												
1945-49.....	340	71,008	10,404	319	69,591	10,442	1,020	388,470	39,484	1,457	371,067	40,177
1950-54.....	620	127,423	20,011	546	126,503	24,048	1,939	502,209	55,367	1,773	475,056	50,828
1955.....	213	33,981	5,616	214	20,406	3,766	451	50,207	6,553	399	53,055	6,935
1956.....	228	20,754	1,972	170	18,158	2,856	502	72,340	10,900	461	66,724	11,166
1957.....	200	20,943	2,296	209	20,942	4,296	490	64,443	9,252	387	52,625	7,145
1958.....	(1)	(1)	(1)	(1)	(1)	(1)	572	54,350	4,616	424	66,799	2,251
1959.....	104	10,915	2,798	135	10,570	2,951	532	52,915	6,692	377	44,609	7,112
1960.....	205	20,131	3,134	211	17,366	3,214	783	57,184	7,407	558	55,697	7,813
1961.....	130	31,942	3,722	381	25,448	4,599	911	67,097	9,243	610	58,184	7,496
1962.....	177	17,832	2,600	315	10,181	2,639	1,551	67,762	7,177	952	48,773	9,058
1963.....	490	10,772	2,000	217	7,009	2,131	1,934	28,077	2,738	1,112	44,824	6,026
Transportation, communication, electric, gas, and sanitary services												
Total						Total						
Total.....	10,040	1,137,130	143,171	15,945	950,772	198,352	14,490	1,019,188	120,485	11,200	848,000	132,600
Not shown.....	2,003	135,162	13,168	1,513	113,471	15,006	1,882	126,757	12,112	1,400	108,084	13,633
1899 and prior.....	6	8,469	5,922	6	8,469	5,922	6	8,469	5,922	6	8,469	5,922
1900-09.....	32	4,363	1,120	32	2,363	719	6	1,666	461	6	1,666	461
1910-19.....	27	5,345	1,126	27	5,845	1,126	2	2,448	268	2	2,448	268
1920-29.....	14	7,527	48	14	7,587	908	64	14,532	1,341	64	14,532	1,341
1930-34.....	57	9,357	51	57	7,555	351						
1935-39.....	784	40,000	2,314	272	30,631	3,670						
1940-44.....	113	40,720	6,058	188	37,211	5,367						
1945-49.....	1,007	164,654	17,932	1,234	144,515	18,910						
1950-54.....	1,000	108,081	27,473	1,009	162,080	28,351	1,428	151,043	23,091	1,351	147,152	23,584
1955.....	435	20,000	4,234	411	28,490	4,280	357	25,156	3,161	332	25,112	3,156
1956.....	498	30,000	4,112	417	26,460	4,811	474	34,873	3,690	393	25,690	4,399
1957.....	612	40,717	5,311	568	27,768	5,891	593	37,304	4,529	513	31,851	4,748
1958.....	624	57,356	3,682	746	43,342	8,418	809	42,643	5,339	695	40,678	6,655
1959.....	581	82,634	3,800	722	47,621	8,242	754	76,200	6,621	644	41,492	6,956
1960.....	1,130	70,244	10,310	917	61,433	10,952	958	60,229	8,006	805	51,000	8,600
1961.....	1,078	80,181	10,240	1,031	61,046	11,438	1,103	68,410	8,042	805	50,337	9,192
1962.....	2,004	78,610	9,353	1,497	58,032	12,161	1,801	67,100	9,178	1,320	49,084	10,507
1963.....	2,052	68,920	8,413	1,637	51,544	11,256	2,431	63,993	6,277	1,465	46,523	4,085
Transportation—Continued												
Motor freight transportation & warehousing, terminals, & related services						Other transportation						
Total.....	10,812	736,333	83,784	8,684	625,494	91,536	3,678	282,855	36,701	2,510	223,170	41,160
Not shown.....	1,377	78,270	8,642	1,073	65,002	9,373	505	47,887	3,404	333	43,082	4,260
1899 and prior.....	-	-	-	-	-	-	6	8,409	5,922	6	8,409	5,922
1900-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-19.....	}	40	15,973	45	15,973	1,322	90	11,748	1,000	88	8,567	2,060
1920-29.....												
1930-34.....												
1935-39.....												
1940-44.....												
1945-49.....	202	22,369	921	211	24,470	2,237	146	25,250	2,750	121	25,250	3,012
1950-54.....	1,000	150,799	12,741	913	104,821	13,448						
1955.....	1,100	127,334	17,238	1,073	121,468	17,706						
1956.....	407	22,070	4,752	282	22,632	2,807						
1957.....	276	25,030	2,255	245	20,498	2,410	248	12,120	1,784	194	7,684	2,298
1958.....	408	26,707	3,100	389	21,923	3,300	278	28,026	3,585	272	25,248	3,623
1959.....	600	31,214	4,183	547	25,372	4,480	608	42,703	2,000	193	10,902	3,054
1960.....	420	33,495	5,677	451	24,690	3,902	450	17,100	1,505	272	13,601	1,864
1961.....	600	46,412	4,185	523	34,527	4,408	405	22,018	1,897	292	16,810	4,744
1962.....	1,346	45,117	6,014	943	31,890	7,082	555	21,083	3,100	377	10,100	3,400
1963.....	2,002	55,100	6,390	1,364	40,784	8,049	429	6,753	1,110	(1)	(1)	(1)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

Year of organization	Partnerships with and without net profit			Partnerships with and without net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
Transportation, communication, electric, gas, and sanitary services—Continued							Wholesale and retail trade					
Communication, electric, gas, and sanitary services							Total					
Total.....	2,150	118,001	22,646	1,745	102,108	21,696	256,011	35,874,352	2,157,013	207,737	32,671,085	2,329,466
Not shown.....	181	8,445	1,666	(1)	(1)	(1)	2,700	2,703,240	191,766	21,954	2,730,416	203,912
1899 and prior.....	-	-	-	-	-	-	271	126,473	4,124	185	109,388	4,623
1900-09.....	-	-	-	-	-	-	244	55,442	3,184	211	51,216	3,261
1910-19.....	-	-	-	-	-	-	546	152,721	6,695	463	143,747	7,007
1920-29.....	109	17,830	2,013	79	13,355	2,065	2,355	618,295	23,558	1,886	580,889	26,796
1930-34.....	-	-	-	-	-	-	2,144	464,454	29,345	1,942	417,909	28,086
1935-39.....	-	-	-	-	-	-	2,232	1,167,138	63,158	3,857	1,093,262	67,181
1940-44.....	-	-	-	-	-	-	7,712	2,385,771	122,042	6,862	2,246,806	132,274
1945-49.....	229	9,460	2,441	200	7,399	2,494	23,933	5,806,330	372,225	29,377	5,384,434	387,779
1950-54.....	331	17,644	3,382	277	14,437	4,767	53,932	6,821,161	422,247	39,199	6,369,637	443,744
1955.....	-	-	-	-	-	-	8,733	1,353,302	23,480	7,565	1,269,575	86,843
1956.....	-	-	-	-	-	-	1,834	1,531,406	90,995	8,277	1,465,428	106,314
1957.....	-	-	-	-	-	-	7,831	1,456,520	97,501	6,168	1,335,745	102,722
1958.....	-	-	-	-	-	-	10,166	1,422,379	88,592	8,433	1,301,839	95,353
1959.....	202	15,147	2,593	226	24,877	5,447	13,538	1,604,395	108,255	11,407	1,508,105	114,649
1960.....	242	19,413	2,404	231	18,476	2,342	14,414	1,681,317	102,138	11,555	1,496,781	111,163
1961.....	275	11,771	2,204	226	19,709	2,247	19,062	1,973,724	119,116	15,711	1,753,716	132,569
1962.....	203	11,716	177	177	6,648	1,104	27,931	2,336,977	127,553	26,535	1,923,694	154,168
1963.....	221	1,027	2,130	(1)	(1)	(1)	36,681	1,836,624	94,274	24,991	1,517,441	119,663
Wholesale and retail trade—Continued												
Wholesale trade												
Total							Groceries and related products					
Total.....	43,498	12,365,831	1,192,924	35,163	11,375,099	652,693	7,489	4,255,318	116,750	6,600	3,031,111	121,282
Not shown.....	3,974	961,852	49,734	3,221	872,498	53,527	686	228,483	9,190	675	222,007	9,400
1899 and prior.....	25	82,896	2,216	54	71,680	1,221	12	44,163	741	12	44,163	741
1900-09.....	18	8,943	373	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	114	81,250	2,197	113	8,656	2,200	16	35,479	764	16	35,479	764
1920-29.....	446	315,282	7,784	295	299,668	8,181	123	153,705	2,811	116	149,831	2,834
1930-34.....	412	211,213	9,287	398	189,310	10,704	37	59,326	1,471	34	53,262	1,510
1935-39.....	910	476,680	21,234	788	440,827	21,242	148	141,744	5,528	144	136,850	4,588
1940-44.....	1,676	1,165,406	45,332	1,566	1,113,982	47,321	410	268,740	10,119	393	246,513	10,484
1945-49.....	4,736	3,133,129	106,331	4,114	1,966,401	104,666	217	614,374	19,147	735	551,238	19,850
1950-54.....	6,580	2,597,266	139,652	5,716	2,471,855	143,489	1,199	637,187	25,669	1,065	616,234	26,180
1955.....	1,456	384,941	19,333	1,273	353,593	14,837	292	108,579	5,219	241	106,673	5,284
1956.....	1,790	561,732	19,477	1,377	511,181	19,373	298	144,433	6,138	244	136,646	6,200
1957.....	1,701	479,219	25,099	1,408	416,839	27,608	319	102,417	6,433	262	93,265	6,594
1958.....	1,776	419,001	21,039	1,404	381,811	24,729	320	108,936	7,164	317	108,279	5,170
1959.....	1,170	481,944	20,579	1,256	440,765	22,442	367	123,469	7,340	306	116,489	6,604
1960.....	2,421	541,536	27,747	1,273	441,807	29,431	319	106,592	7,093	289	98,624	4,278
1961.....	3,365	681,117	28,971	2,628	439,754	31,490	550	132,547	8,373	506	121,259	4,478
1962.....	4,244	576,654	28,193	3,139	461,158	34,315	803	134,925	3,756	747	101,431	4,959
1963.....	5,864	462,637	26,307	3,849	398,844	32,394	922	107,529	3,493	671	95,115	3,912
Wholesale trade—Continued												
Farm products—raw materials							Other wholesale trade					
Total.....	1,474	1,212,296	47,663	2,636	1,295,398	45,004	52,235	1,248,227	457,511	25,927	6,448,610	486,807
Not shown.....	644	1,000,723	5,011	276	147,291	1,000	3,894	560,386	37,533	2,269	503,200	40,378
1899 and pri.....	(1)	(1)	(1)	(1)	(1)	(1)	7	34,430	395	16	23,214	660
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	4	5,747	4	4	5,948	93	64	40,123	1,300	93	39,429	1,343
1920-29.....	46	45,723	1,229	46	41,335	932	237	115,855	4,444	139	108,502	4,415
1930-34.....	94	20,411	2,144	84	22,036	2,172	285	129,473	5,672	280	114,072	7,221
1935-39.....	99	56,867	1,319	94	44,364	1,449	563	272,609	15,387	550	259,611	15,813
1940-44.....	113	175,706	1,829	78	169,389	2,186	1,153	726,760	33,824	1,000	602,180	34,651
1945-49.....	421	266,467	4,124	266	259,111	4,545	3,538	1,222,088	85,660	3,113	1,151,552	84,771
1950-54.....	548	377,951	5,594	407	349,088	9,236	4,873	1,582,128	103,799	4,204	1,512,533	107,873
1955.....	180	76,441	2,048	171	56,000	3,102	978	149,421	11,746	961	140,916	12,501
1956.....	144	129,647	1,408	92	147,408	3,060	1,342	257,652	19,326	1,000	231,673	21,213
1957.....	72	84,712	562	64	75,311	616	1,310	204,190	18,704	1,024	243,139	19,858
1958.....	144	124,478	1,432	136	104,534	2,048	1,205	197,585	15,003	1,000	173,988	16,861
1959.....	196	115,446	1,739	182	111,073	1,970	1,613	244,529	14,500	1,368	222,603	15,668
1960.....	197	171,022	2,151	183	156,359	2,303	1,905	224,422	21,493	1,601	195,824	23,350
1961.....	347	104,645	777	170	84,200	1,928	2,408	245,425	27,821	1,952	230,284	25,614
1962.....	304	130,451	1,007	139	79,731	758	1,139	311,278	28,444	4,353	279,696	28,598
1963.....	322	60,042	1,175	223	42,170	2,136	1,559	295,600	21,639	3,001	262,504	26,340
Retail trade												
Total							Building materials, hardware, and farm equipment					
Total.....	21,919	2,371,443	1,134,331	17,625	2,168,442	1,001,714	15,500	1,600,123	139,839	12,403	2,036,490	151,543
Not shown.....	20,162	2,000,222	1,000,723	17,402	1,936,268	1,000,326	1,488	189,237	13,555	1,254	1,771,213	140,064
1899 and pri.....	186	41,777	1,368	131	27,748	2,202	78	17,909	873	54	17,045	1,028
1900-09.....	162	41,562	2,682	132	40,708	2,755	-	-	-	-	-	-
1910-19.....	432	77,471	4,498	350	63,091	4,807	41	11,274	904	41	11,274	904
1920-29.....	1,948	1,019,914	15,743	1,584	280,110	19,584	284	31,759	2,366	204	28,397	1,618
1930-34.....	1,741	252,725	15,788	1,443	228,083	17,800	96	20,404	1,455	95	19,479	1,489
1935-39.....	3,417	690,003	41,773	3,064	446,420	45,188	555	44,862	3,131	251	44,864	3,001
1940-44.....	6,034	1,217,516	76,043	5,294	1,123,969	84,000	444	146,532	9,259	401	136,653	9,063
1945-49.....	23,924	1,644,331	204,902	21,144	3,395,905	277,392	2,518	624,301	27,844	2,342	576,803	30,069
1950-54.....	27,124	1,196,392	282,402	23,317	5,846,779	294,562	2,544	433,680	29,311	2,448	403,170	31,768
1955.....	1,275	967,147	64,621	1,211	915,311	67,227	673	144,927	5,766	598	144,927	5,766
1956.....	1,944	966,501	70,361	1,700	884,774	70,361	495	100,454	4,926	433	99,521	4,904
1957.....	1,080	687,587	69,362	6,075	300,521	73,214	625	101,768	5,393	623	96,375	6,000
1958.....	9,423	1,000,159	65,251	9,957	916,319	76,323	731	40,251	4,947	527	39,723	6,338
1959.....	11,345	1,170,364	87,008	4,448	1,059,193	41,539	820	100,280	7,056	710	99,570	7,345
1960.....	14,468	1,178,552	74,389	9,681	1,055,204	81,242	782	24				

ACTIVE PARTNERSHIPS

Table 24.--NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partner- ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Building materials, hardware, and farm equipment—Continued												
Building materials dealers												
Total.....	4,535	976,883	65,412	5,229	882,886	74,295	4,876	456,445	34,951	3,810	410,030	38,921
Not shown.....	611	95,926	7,135	504	89,143	7,292	440	41,260	3,432	371	40,261	3,537
1899 and prior.....	28	5,442	14	4	5,088	169	(1)	(1)	(1)	(1)	(1)	(1)
1900-09.....	190	30,810	22	139	27,960	2,009	171	16,328	1,358	147	16,248	1,373
1910-19.....												
1920-29.....												
1930-34.....												
1935-39.....	233	61,938	2,230	160	52,786	2,638	71	17,037	412	41	14,133	573
1940-44.....	184	60,391	5,227	183	59,468	5,286	288	38,957	2,330	254	35,138	2,627
1945-49.....	1,046	204,422	14,418	930	184,476	15,723	354	37,694	7,557	629	79,796	8,452
1950-54.....	977	207,407	13,364	854	182,752	14,749	875	78,115	6,136	763	71,030	7,301
1955.....	217	34,205	2,317	217	34,205	2,317	230	19,752	2,030	(1)	(1)	(1)
1956.....	(1)	(1)	(1)	255	50,767	4,003	231	30,936	2,465	202	28,655	2,492
1957.....	203	28,117	2,010				245	28,070	2,442	216	25,299	2,554
1958.....	328	39,913	2,259				156	11,316	1,101	(1)	(1)	(1)
1959.....	348	37,375	3,360				371	30,455	2,904	371	30,455	2,904
1960.....	356	33,097	3,373	278	31,761	3,426	155	13,127	566	317	30,601	2,550
1961.....	415	35,726	2,757	341	32,736	2,884	(1)	(1)	(1)			
1962.....	632	41,720	3,195	388	34,623	4,114	328	21,221	913			
1963.....	652	33,838	2,611	505	30,343	2,794	255	11,706	699	206	10,245	1,029
Building materials, hardware, and farm equipment—Continued												
Farm equipment dealers												
Total.....	4,089	809,795	35,176	3,364	737,574	38,327	12,095	1,248,647	78,962	9,557	1,167,752	90,030
Not shown.....	438	52,101	2,988	359	47,849	3,235	1,349	150,146	10,111	1,127	132,842	10,695
1899 and prior.....	2	3,771	117	2	3,771	117	40	15,104	734	16	12,415	761
1900-09.....	-	-	-	-	-	-	108	21,858	1,131	102	19,380	1,197
1910-19.....	3	2,261	154	3	2,261	154	212	29,602	1,834	115	26,932	2,127
1920-29.....	47	10,501	323	41	9,514	339	209	21,670	1,698	160	21,248	1,857
1930-34.....	34	11,300	725	30	11,300	725	347	55,030	2,292	321	42,454	3,959
1935-39.....	51	16,887	489	50	16,275	490	373	104,815	6,050	281	85,039	6,749
1940-44.....	172	47,184	1,693	164	44,047	1,750	373	104,815	6,050	281	85,039	6,749
1945-49.....	618	132,229	5,969	473	112,191	6,494	1,790	224,778	17,529	1,544	211,361	18,793
1950-54.....	602	158,164	9,871	491	149,388	9,718	1,550	209,620	12,009	1,291	184,391	13,711
1955.....	226	50,570	1,613	200	46,012	1,682	347	36,721	3,490	297	35,923	3,550
1956.....	140	41,368	981	130	37,806	1,646	433	29,043	2,222	384	28,959	2,235
1957.....	177	45,381	2,131	153	44,633	2,136	410	38,137	2,550	288	34,377	2,945
1958.....	255	39,121	1,522	201	35,955	1,697	420	31,277	1,423	199	23,647	1,856
1959.....	101	29,450	792	66	25,135	839	631	61,710	4,309	606	60,621	4,313
1960.....	271	37,285	1,636	247	34,893	1,666	806	56,387	3,438	635	52,444	3,860
1961.....	277	52,352	2,535	226	48,284	2,570	617	59,946	3,623	544	56,412	4,201
1962.....	296	38,624	929	193	27,940	1,242	1,238	66,236	3,161	830	49,402	4,269
1963.....	368	35,978	1,566	320	35,412	1,585	1,185	34,547	1,306	787	26,885	2,900
Food stores												
Total							Grocery stores, meat and fish markets, and fruit and vegetable markets					
Total.....	33,251	5,021,482	244,224	28,472	4,629,983	257,730	29,078	4,777,939	220,909	25,079	4,411,808	232,259
Not shown.....	3,952	513,453	27,007	3,547	478,272	27,745	3,428	483,490	23,516	3,128	454,046	24,004
1899 and prior.....	41	12,728	236	(1)	(1)	(1)	41	12,728	236	(1)	(1)	(1)
1900-09.....				(1)	(1)	(1)				(1)	(1)	(1)
1910-19.....				(1)	(1)	(1)				(1)	(1)	(1)
1920-29.....				(1)	(1)	(1)				(1)	(1)	(1)
1930-34.....	374	47,636	2,322	325	46,313	2,510	347	41,252	1,556	298	39,929	1,744
1935-39.....	331	50,992	2,757	305	46,195	2,906	305	47,652	2,374	279	42,855	2,523
1940-44.....	627	148,975	9,818	572	145,440	9,764	554	146,615	5,678	524	143,226	5,824
1945-49.....	964	178,628	9,973	884	176,756	10,093	856	172,734	8,901	780	169,862	9,021
1950-54.....	4,112	783,113	42,553	3,754	742,002	44,003	3,701	749,965	38,853	3,449	710,750	40,209
1955.....	4,207	854,987	46,311	3,693	804,326	41,492	3,681	821,683	37,127	3,180	772,937	38,262
1956.....	1,336	236,391	11,021	1,213	224,015	11,355	1,138	222,487	9,696	1,040	210,287	10,017
1957.....	1,666	177,009	9,115	956	160,629	9,704	983	167,283	7,812	873	150,903	8,401
1958.....	1,437	247,511	11,681	1,299	228,012	12,672	1,129	232,381	10,275	945	215,071	11,130
1959.....	1,444	229,498	11,666	1,297	217,739	12,203	1,185	207,578	9,659	1,067	199,147	10,040
1960.....	1,977	295,634	14,597	1,659	264,820	15,311	1,727	282,845	13,674	1,457	254,331	14,282
1961.....	1,708	256,374	11,311	1,396	236,396	12,271	1,444	240,214	9,988	1,181	221,302	10,867
1962.....	2,357	341,319	17,175	2,091	318,731	17,643	2,229	333,064	16,634	1,987	310,497	17,085
1963.....	3,151	378,740	17,916	2,690	326,698	19,527	2,808	361,375	17,092	2,426	310,277	18,269
1964.....	4,100	270,613	8,587	3,820	210,560	11,809	3,471	251,762	7,660	2,400	198,309	10,119
Food stores—Continued												
Other food stores							Automotive dealers and gasoline service stations					
Total												
Total.....	4,173	243,543	23,315	3,393	218,175	25,471	41,092	6,167,225	287,285	33,091	5,560,019	310,138
Not shown.....	524	29,963	3,491	419	24,226	3,741	3,491	498,205	26,882	2,989	462,038	28,525
1899 and prior.....	-	-	-	-	-	-	-	-	-	-	-	-
1900-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-19.....	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)
1920-29.....	230	18,978	2,361	205	18,832	2,361	206	91,545	2,797	192	83,091	2,901
1930-34.....												
1935-39.....												
1940-44.....												
1945-49.....	311	33,198	3,700	305	31,252	3,794	3,672	870,531	42,423	3,251	811,885	43,611
1950-54.....	586	33,304	3,184	513	31,389	3,290	4,157	1,057,427	46,920	3,657	971,432	48,952
1955.....	198	13,004	1,325	256	23,454	2,641	1,258	254,728	13,235	1,027	239,024	13,646
1956.....	(1)	(1)	(1)	(1)	(1)	(1)	1,672	279,986	15,062	1,411	257,769	15,578
1957.....	308	15,130	1,406	254	12,941	1,542	1,732	263,940	13,762	1,445	237,228	14,513
1958.....	259	21,920	2,007	230	18,592	2,163	1,669	264,599	12,903	1,454	238,640	15,562
1959.....	250	12,789	923	202	10,489	1,029	1,898	277,497	14,098	1,562	245,516	15,071
1960.....	264	10,160	1,323	215	10,094	1,404	2,508	344,080	15,901	2,242	346,241	18,448
1961.....	(1)	(1)	(1)	(1)	(1)	(1)	3,001	395,433	16,146	2,402	346,241	18,448
1962.....	343	17,365	824	270	16,421	1,258	5,442	576,685	26,914	4,208	490,338	30,674
1963.....	689	18,851	927	420	12,251	1,690	8,731	501,366	20,519	6,289	415,055	25,446

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Automotive dealers and gasoline service stations—Continued												
Automobile and truck dealers							Gasoline service stations					
Total.....	9,096	2,249,367	95,926	1,115	2,742,907	10,167	26,723	2,720,528	216,244	22,102	2,178,244	162,957
Not known.....	(1)	22,120	5,261	(1)	26,123	3,116	2,723	232,384	11,197	2,113	214,348	15,813
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
1900-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-19.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
1920-29.....	1	2,142	2,477	27	23,747	1,111	(1)	(1)	(1)	212	21,673	1,552
1930-39.....	1	24,929	11	76	23,799	1,111	187	16,111	1,482	-	-	-
1940-49.....	1	24,929	2,361	102	23,747	2,361	171	24,130	2,611	14	23,804	2,674
1950-59.....	24	212,198	3,476	210	28,625	1,111	412	24,111	2,611	103	23,175	5,005
1960-69.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
1970-79.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
1980-89.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
1990-99.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2000-09.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2010-19.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2020-29.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2030-39.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2040-49.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2050-59.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2060-69.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2070-79.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2080-89.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2090-99.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2100-09.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2110-19.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2120-29.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2130-39.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2140-49.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2150-59.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2160-69.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2170-79.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2180-89.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2190-99.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2200-09.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2210-19.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2220-29.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2230-39.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2240-49.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2250-59.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2260-69.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2270-79.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2280-89.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2290-99.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2300-09.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2310-19.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2320-29.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2330-39.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2340-49.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2350-59.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2360-69.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2370-79.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2380-89.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2390-99.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2400-09.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2410-19.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2420-29.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2430-39.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2440-49.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2450-59.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2460-69.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2470-79.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2480-89.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2490-99.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2500-09.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2510-19.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2520-29.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2530-39.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2540-49.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2550-59.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2560-69.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2570-79.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2580-89.....	1,112	24,111	2,314	101	24,699	17,111	2,241	271,241	2,611	2,112	24,175	21,000
2590-99.....	1,112	24,111	2,314	101	24,69							

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
Wholesale and retail trade—Continued												
Retail trade—Continued							Wholesale and retail trade not allocable					
Other retail trade												
Total.....	2,214	1,895,396	155,740	19,902	1,668,545	175,277	1,284	137,038	10,258	94	128,244	10,599
Not shown.....	3,472	180,863	13,777	2,469	154,155	15,152	454	23,366	2,197	32	22,150	2,359
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	272	42,215	3,549	272	42,215	3,549	1	1,091	31	1	1,091	31
1920-29.....	261	32,006	2,541	234	26,485	2,011	1	516	70	1	516	70
1930-34.....	274	67,393	7,358	477	66,004	7,371	5	5,855	151	5	5,855	151
1935-39.....	933	166,063	12,409	814	143,474	14,822	2	2,829	167	2	2,829	167
1940-44.....	2,885	311,952	27,855	2,463	282,452	30,115	75	25,870	902	69	23,670	1,021
1945-49.....	2,430	327,633	27,664	2,174	295,417	31,548	166	33,003	1,993	166	33,003	1,893
1950-54.....	838	1,406	6,181	617	61,777	1,079	2	1,214	26	1	671	29
1955.....	925	67,141	5,248	727	23,395	3,954						
1956.....	1,249	99,662	9,435	770	89,153	11,151	215	31,222	3,067	190	42,233	4,067
1957.....	711	54,004	5,069	585	43,320	5,429						
1958.....	1,309	85,029	7,134	931	71,623	8,564						
1959.....	1,114	104,183	11,254	1,141	81,096	7,985						
1960.....	1,888	94,283	8,020	1,308	73,037	7,741	39	9,095	535	158	6,869	682
1961.....	2,082	110,625	7,297	2,024	90,532	9,737						
1962.....	2,293	76,162	4,374	2,040	65,873	6,237						
1963.....												
Finance, insurance, and real estate												
Total							Security and commodity brokers, dealers, exchanges, and services					
Total.....	233,516	5,121,802	931,017	155,366	4,107,458	1,406,273	4,859	1,458,036	209,119	4,012	1,297,061	265,979
Not shown.....	25,737	441,101	71,069	18,673	364,114	128,226	800	98,299	211,788	668	69,117	22,464
1899 and prior.....	154	241,250	32,543	119	231,905	33,684	40	206,692	26,347	37	199,055	27,139
1900-09.....	134	46,348	4,944	139	45,031	4,775	12	36,986	4,570	11	31,682	2,583
1910-19.....	722	203,076	23,535	616	159,964	21,031	42	122,594	9,989	39	75,943	11,442
1920-29.....	1,943	184,901	18,494	1,779	166,989	17,724	1	128,546	13,783	39	111,443	14,869
1930-34.....	1,504	173,103	23,307	1,430	165,070	24,875	89	131,093	15,973	86	124,091	17,036
1935-39.....	2,977	199,076	20,430	2,433	134,783	13,690	149	104,852	19,896	145	99,231	20,613
1940-44.....	5,292	419,744	40,393	4,394	400,072	115,989	210	170,774	23,319	141	162,175	23,445
1945-49.....	16,453	581,356	16,190	15,505	546,251	175,499	318	214,731	32,764	235	199,048	35,531
1950-54.....	39,037	775,107	222,256	22,873	712,468	247,309	427	95,392	20,615	389	89,900	21,176
1955.....	5,737	189,312	38,726	6,327	166,987	49,064	161	15,123	2,535	134	11,269	3,308
1956.....	6,549	176,409	4,607	131,389	39,143	3,727	230	3,727	2,188	230	8,727	2,188
1957.....	10,890	197,927	30,206	10,593	157,279	52,200	136	6,813	2,150	109	5,178	2,393
1958.....	12,345	266,054	56,828	10,470	211,642	72,551	362	15,407	3,772	234	10,673	4,132
1959.....	16,951	313,586	24,213	11,013	211,877	65,553	260	7,364	2,677	206	6,840	2,714
1960.....	17,402	360,787	44,564	10,292	237,108	70,831	236	18,462	5,573	129	16,796	6,456
1961.....	20,407	435,969	11,007	11,585	289,350	83,347	141	9,202	1,315	115	7,162	1,913
1962.....	23,456	574,091	218,385	12,093	297,285	92,083	337	24,636	10,345	257	23,768	11,000
1963.....	24,783	341,247	217,093	11,747	223,719	72,438	747	40,091	21,274	680	39,870	22,634
Insurance agents, brokers, and service							Real estate					
Total							Total					
Total.....	12,474	647,711	200,790	11,452	618,345	202,890	175,645	5,574,720	372,579	113,067	2,972,075	778,219
Not shown.....	803	18,879	9,922	705	18,591	9,904	18,871	226,531	42,645	13,356	183,998	59,155
1899 and prior.....	60	1,900	1,933	60	1,900	4,333	(1)	(1)	(1)	(1)	(1)	(1)
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	126	65,025	6,949	102	64,883	7,249	430	8,946	1,924	376	5,646	3,868
1920-29.....	130	9,283	5,669	130	5,283	5,669	1,575	44,497	16,651	1,464	43,782	16,812
1930-34.....	206	11,340	5,075	206	11,340	5,075	1,110	15,902	5,424	963	14,003	5,745
1935-39.....	307	18,659	6,563	223	18,447	6,500	2,048	14,355	21,773	2,657	12,204	22,584
1940-44.....	1,860	12,137	2,068	186	13,137	2,068	6,779	193,168	54,370	5,976	184,509	59,871
1945-49.....	1,082	70,858	27,368	1,057	70,857	27,411	13,346	257,617	81,370	10,347	239,913	86,409
1950-54.....	1,744	122,298	46,037	1,695	118,921	46,311	22,525	564,971	127,488	17,446	451,565	145,217
1955.....	618	29,768	569	29,189	11,632	6,511	134,548	20,742	4,567	111,024	30,763	36,763
1956.....	446	10,611	2,351	370	10,645	2,846	1,203	139,759	19,061	4,929	104,470	28,010
1957.....	633	28,109	10,643	584	27,388	10,648	7,495	148,473	24,864	5,007	110,522	32,157
1958.....	765	46,137	14,894	765	46,137	14,894	8,670	187,814	27,671	5,676	135,967	41,227
1959.....	766	28,516	9,468	712	25,334	9,805	11,719	255,140	12,436	7,370	163,859	42,080
1960.....	1,028	36,201	10,901	954	33,469	10,989	13,347	286,605	11,574	7,483	169,218	50,775
1961.....	976	41,143	10,133	872	33,364	10,419	15,045	368,347	210,070	7,942	231,945	57,584
1962.....	1,311	38,565	10,969	1,183	33,613	11,467	17,984	493,113	243,058	8,540	223,385	58,451
1963.....	1,286	36,090	8,659	1,018	34,331	9,091	19,648	240,089	245,202	8,438	128,426	35,703
Real estate—Continued												
Real estate operators (except leaseholders) and lessors of buildings							Other real estate					
Total.....	150,050	2,813,977	180,503	94,753	1,962,337	530,607	24,255	765,743	191,976	18,314	604,738	247,611
Not shown.....	16,349	181,380	20,892	11,456	159,063	41,700	2,422	45,151	12,753	1,906	44,025	14,900
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)						
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)						
1910-19.....	352	6,065	2,274	298	6,165	3,317	524	9,956	4,432	499	9,941	4,432
1920-29.....	1,349	38,784	1,665	1,178	38,069	1,813						
1930-34.....	903	14,758	1,088	841	13,274	1,409						
1935-39.....	2,762	51,944	1,342	2,395	49,283	17,151	287	12,931	5,431	262	12,021	5,433
1940-44.....	5,761	159,055	44,200	5,023	151,902	49,876	1,013	34,113	9,811	847	32,607	9,905
1945-49.....	11,782	360,523	86,891	9,552	189,445	64,280	1,504	51,094	21,479	1,245	30,608	22,129
1950-54.....	19,228	391,728	86,824	14,725	341,441	102,236	3,297	113,843	46,606	2,721	110,124	42,981
1955.....	5,529	116,114	19,313	3,857	89,840	22,875	982	26,434	1,429	710	21,178	7,888
1956.....	6,437	123,743	14,095	4,306	89,095	22,845	771	16,012	4,906	623	15,375	5,165
1957.....	6,330	123,594	16,546	4,316	87,761	22,627	1,165	25,879	5,314	691	22,761	9,530
1958.....	7,558	157,168	15,932	4,854	112,442	28,301	1,112	30,766	11,739	823	23,425	12,926
1959.....	10,024	203,463	21,738	6,131	118,005	26,201	1,695	51,672	14,174	1,239	45,854	15,879
1960.....	11,404	203,395	20,552	6,018	109,942	25,201	1,943	70,010	20,820	1,465	55,276	25,574
1961.....	12,582	277,085	23,426	6,142	197,586	28,181	2,463	91,062	20,356	1,750	74,359	29,503
1962.....	15,715	379,789	24,001	6,954	185,122	35,841	2,269	113,321	6,433	1,586	38,263	22,611
1963.....	16,330	172,303	10,100	6,441	79,934	16,664	3,318	17,280	9,458	1,897	48,992	19,099

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnership with and without net profit			Partnerships with net profit		
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less losses) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less losses) (Thousand dollars)
Finance, insurance, and real estate—Continued												
Other finance, insurance, and real estate							Services					
Total.....	41,799	441,135	149,129	26,835	469,947	213,185	171,704	11,267,600	3,709,392	138,845	10,357,353	3,853,713
Not shown.....	1,203	6,392	2,290	3,944	32,427	17,615	14,246	14,246	267,327	11,783	643,633	271,520
1899 and prior.....	-	-	-	-	-	-	131	216,618	75,486	131	216,618	75,486
1900-04.....	-	-	-	-	-	-	132	70,615	28,427	132	70,615	28,427
1905-09.....	-	-	-	-	-	-	324	100,547	41,308	304	84,565	41,353
1910-14.....	421	21,164	7,272	371	24,781	9,272	1,175	224,331	97,289	1,121	222,254	89,688
1915-19.....	-	-	-	-	-	-	30	132,961	52,374	786	128,678	52,624
1920-24.....	472	8,253	2,108	350	7,901	2,007	1,458	277,229	39,670	2,227	267,764	90,466
1925-29.....	1,677	42,865	19,335	757	41,252	24,005	3,354	465,569	120,675	3,011	382,181	122,381
1930-34.....	1,709	38,150	11,583	1,366	36,433	24,148	14,670	1,529,200	562,919	13,075	1,472,648	507,171
1935-39.....	4,561	56,846	29,116	3,345	53,082	34,535	19,951	2,666,710	688,740	18,065	1,938,892	700,456
1940-44.....	1,447	19,773	4,487	1,057	9,475	4,961	1,307	381,014	144,335	4,499	346,189	143,070
1945-49.....	1,605	8,410	2,004	1,078	7,547	2,000	6,726	439,792	147,038	5,808	415,053	153,719
1950-54.....	3,628	16,532	1,553	1,893	14,191	7,002	7,732	553,373	212,786	6,751	529,281	215,448
1955-59.....	3,748	18,606	1,795	1,795	18,265	12,298	7,029	524,743	171,727	6,459	461,946	176,326
1960-64.....	3,206	25,906	2,441	2,725	15,844	10,754	11,272	64,296	24,111	9,179	57,874	211,644
1965-69.....	3,291	19,516	7,310	1,720	17,625	11,611	13,463	670,933	266,519	10,284	644,670	222,486
1970-74.....	3,245	17,777	10,529	2,656	16,879	13,431	15,127	751,562	227,576	12,022	634,224	245,558
1975-79.....	3,526	17,777	3,329	2,113	16,519	7,218	20,448	129,139	276,476	15,225	783,013	300,564
1980-84.....	3,162	24,371	21,824	1,605	20,592	15,010	20,489	643,749	167,162	17,656	510,463	202,234
Services—Continued												
Hotels, rooming houses, camps, and other lodging places							Personal services					
Total.....	15,329	708,412	28,029	9,359	475,772	71,742	30,702	1,201,434	229,856	2,766	1,093,187	246,807
Not shown.....	1,145	29,951	2,770	607	23,636	4,024	3,200	89,213	21,379	2,408	83,432	21,888
1899 and prior.....	-	-	-	-	-	-	-	-	-	-	-	-
1900-04.....	-	-	-	(1)	(1)	(1)	150	13,422	2,796	150	13,422	2,796
1905-09.....	152	1,143	304	452	21,468	3,560	200	19,831	3,452	200	19,931	3,452
1910-14.....	-	-	-	-	-	-	296	18,403	3,179	257	16,328	3,253
1915-19.....	224	20,097	1,406	139	11,487	1,957	730	48,865	8,625	676	46,333	8,714
1920-24.....	272	21,200	1,352	222	23,333	7,118	1,000	64,543	13,158	954	63,383	13,246
1925-29.....	1,103	61,706	6,435	822	53,333	33,571	1,151	166,596	33,571	2,794	153,220	35,016
1930-34.....	1,183	93,433	5,453	1,486	72,409	11,636	3,661	193,780	39,880	4,380	191,024	40,197
1935-39.....	112	14,773	3,479	254	8,366	1,279	1,300	37,744	9,318	1,000	37,045	9,300
1940-44.....	969	34,110	1,004	693	25,349	3,319	891	46,638	9,300	794	43,151	9,497
1945-49.....	346	43,294	6,090	254	25,657	3,669	1,122	45,090	8,302	1,039	41,470	9,612
1950-54.....	700	42,527	1,000	460	24,200	2,760	1,550	46,534	3,543	1,366	42,616	9,010
1955-59.....	913	54,964	7,051	528	36,724	5,799	2,508	71,915	14,558	2,054	65,666	15,681
1960-64.....	1,002	70,147	1,350	347	50,008	7,193	3,466	86,312	12,786	2,568	79,400	15,414
1965-69.....	1,001	81,075	2,546	750	47,881	9,474	3,357	81,352	15,528	2,762	69,468	17,996
1970-74.....	1,410	81,074	23,596	639	38,405	9,086	4,763	117,712	16,563	3,413	109,116	20,908
1975-79.....	3,239	97,657	-	1,133	36,790	7,797	5,381	57,772	7,256	3,400	43,528	12,212
Personal services—Continued												
Laundries, laundry services, cleaning and dyeing plants							Beauty and barber shops					
Total.....	14,908	570,543	64,043	10,001	492,447	78,483	15,311	261,713	77,000	13,513	241,558	78,400
Not shown.....	1,184	36,746	5,142	964	31,749	5,454	1,358	10,411	6,000	1,295	15,124	6,231
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
1900-04.....	-	-	-	-	-	-	-	-	-	-	-	-
1905-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-14.....	91	10,020	1,751	91	16,628	1,751	250	1,032	1,950	345	3,028	1,918
1915-19.....	219	17,884	2,138	214	16,571	2,210	274	1,560	1,542	225	5,040	1,559
1920-24.....	361	29,857	1,650	276	28,732	3,736	402	1,670	1,937	377	7,035	1,939
1925-29.....	1,337	80,752	10,785	1,126	76,245	14,149	964	14,000	9,512	831	12,286	4,535
1930-34.....	1,243	104,274	13,184	1,143	98,785	14,487	1,398	30,026	10,712	1,398	29,623	10,712
1935-39.....	404	18,003	4,074	404	18,003	4,074	405	8,980	1,001	421	8,551	2,103
1940-44.....	251	17,237	2,617	227	16,905	2,000	376	1,004	2,405	376	1,004	2,405
1945-49.....	504	25,059	3,718	406	24,002	2,891	324	1,512	1,981	324	5,012	1,980
1950-54.....	690	15,746	3,271	568	17,118	3,365	738	18,873	4,672	640	19,063	4,810
1955-59.....	1,227	29,809	4,058	763	25,821	5,046	1,135	30,680	5,000	1,086	29,040	5,631
1960-64.....	1,001	41,004	2,272	640	29,306	4,065	1,416	24,031	3,970	1,148	21,495	6,136
1965-69.....	1,108	46,006	7,705	1,126	31,846	9,973	1,394	24,869	7,451	1,271	22,896	7,581
1970-74.....	2,378	65,202	1,306	1,306	46,852	8,320	2,038	36,589	5,310	1,793	34,000	6,677
1975-79.....	1,911	25,134	21,497	982	15,799	2,426	2,786	22,206	8,806	2,117	18,432	7,568
Personal services—Continued												
Other personal services							Business services					
Total.....	6,483	309,139	87,747	5,052	359,182	89,358	17,171	774,890	166,499	12,662	707,850	178,400
Not shown.....	724	37,156	11,177	699	36,404	10,200	1,912	69,327	25,368	1,304	62,329	26,808
1899 and prior.....	-	-	-	-	-	-	-	-	-	-	-	-
1900-04.....	92	1,000	2,269	72	10,911	3,269	1	1,000	37	1	1,000	37
1905-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-14.....	227	10,000	3,005	203	16,359	3,790	110	18,531	3,134	116	17,958	3,175
1915-19.....	247	26,592	4,009	237	24,522	4,009	438	18,341	4,285	160	18,341	4,652
1920-24.....	361	27,410	7,505	361	27,016	7,505	237	40,962	7,458	214	43,321	7,400
1925-29.....	916	60,165	13,274	837	64,735	18,332	1,227	129,341	26,634	1,005	123,333	21,006
1930-34.....	66	6,436	12,000	887	62,716	15,000	1,107	166,895	31,007	1,012	160,910	30,167
1935-39.....	(1)	(1)	(1)	(1)	(1)	(1)	473	31,506	4,715	300	29,141	6,486
1940-44.....	264	14,007	3,188	191	13,152	4,300	902	35,630	8,137	597	33,523	8,347
1945-49.....	200	11,004	1,000	245	15,050	3,700	500	24,207	1,780	484	22,211	6,888
1950-54.....	(1)	(1)	(1)	(1)	(1)	(1)	982	30,000	1,972	500	29,252	7,040
1955-59.....	200	11,308	3,000	205	10,805	2,000	800	24,486	3,208	500	13,146	3,762
1960-64.....	400	20,000	4,000	400	20,000	4,000	1,000	20,000	4,000	1,000	20,000	4,000
1965-69.....	400	10,000	2,000	371	10,000	3,442	1,000	33,000	7,000	1,100	22,000	5,000
1970-74.....	400	10,000	2,000	314	15,178	2,000	2,131	62,400	11,400	1,500	50,000	15,400
1975-79.....	684	10,532	1,500	391	9,207	2,218	3,365	43,000	1,885	2,137	30,000	11,000

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
Services—Continued												
Automobile and other repair services												
Total							Automobile parking, repair, and services					
Total.....	20,718	1,171,351	187,452	24,102	1,032,898	198,640	10,743	88,633	132,304	10,630	734,677	130,885
Not shown.....	2,238	112,684	18,235	3,672	16,321	10,718	1,948	89,101	13,423	1,720	83,291	13,886
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	26	2,856	38	26	2,856	38	163	16,965	1,710	135	14,846	1,914
1920-29.....	161	8,642	776	186	13,170	1,767	138	11,367	1,582	138	11,367	1,582
1930-34.....	(1)	(1)	(1)	(1)	(1)	(1)	286	26,677	3,132	262	26,666	3,174
1935-39.....	385	15,325	2,407	260	14,240	2,414	1,982	128,102	20,433	1,786	121,309	20,667
1940-44.....	336	32,797	4,171	312	32,180	4,213	2,246	161,573	22,231	2,112	152,561	22,823
1945-49.....	2,665	167,746	24,053	2,400	166,917	24,323	3,569	48,311	7,232	2,440	37,112	9,145
1950-54.....	3,239	198,559	27,400	2,910	181,573	28,768	596	31,970	4,423	492	21,734	4,666
1955.....	792	21,840	6,182	640	28,840	6,473	813	39,498	7,463	764	38,653	7,518
1956.....	1,381	65,300	12,222	1,259	62,200	12,447	728	40,270	3,172	604	45,811	9,358
1957.....	1,222	65,600	11,547	1,055	58,558	11,809	773	41,610	5,560	590	36,266	6,288
1958.....	1,127	57,952	8,790	855	44,735	9,571	1,270	63,465	8,986	1,068	56,145	9,210
1959.....	1,881	86,752	13,376	1,557	70,211	14,963	1,089	40,528	6,576	990	37,630	6,706
1960.....	1,755	57,600	9,632	1,581	54,113	9,571	1,514	54,229	9,419	1,221	47,813	9,231
1961.....	2,428	77,181	13,772	1,904	64,763	14,454	2,130	74,460	10,373	1,912	57,944	11,769
1962.....	3,352	95,211	14,807	2,569	66,251	10,712	3,569	48,311	7,232	2,440	37,112	9,145
1963.....	5,970	73,672	11,582	3,887	56,149	14,299	Automobile parking, repair, and services—Continued					
Automobile repair shops							Other automotive services, including rentals					
Total.....	16,120	753,438	116,131	13,610	681,080	120,774	3,217	130,595	16,173	2,420	103,597	19,111
Not shown.....	1,752	84,576	12,178	1,557	79,008	12,630	(1)	(1)	(1)	(1)	(1)	(1)
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	162	16,463	1,690	134	14,340	1,994	(1)	(1)	(1)	(1)	(1)	(1)
1920-29.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1930-34.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1935-39.....	136	8,955	1,225	136	8,955	1,225	2	2,412	357	2	2,412	357
1940-44.....	256	23,393	2,381	232	22,776	2,423	(1)	(1)	(1)	(1)	(1)	(1)
1945-49.....	1,799	116,905	18,537	1,653	110,218	18,676	183	11,197	1,896	163	14,375	2,742
1950-54.....	1,811	128,337	18,381	1,678	121,913	18,223	435	32,948	3,870	434	30,028	3,995
1955.....	497	26,376	4,381	403	21,302	4,520	(1)	(1)	(1)	(1)	(1)	(1)
1956.....	515	28,524	4,540	490	28,050	4,586	248	10,974	2,917	274	10,603	2,932
1957.....	627	33,639	7,416	529	40,999	7,512	226	14,231	1,652	349	17,827	3,667
1958.....	648	33,010	5,694	525	28,591	5,794	363	13,694	759	270	4,691	1,115
1959.....	967	40,771	8,327	868	44,805	8,592	224	4,911	1,079	270	4,691	1,115
1960.....	795	35,617	5,497	720	32,939	5,591	225	4,740	700	285	12,024	1,791
1961.....	1,280	54,549	8,719	1,069	43,593	9,183	255	12,627	172	372	3,943	617
1962.....	1,875	61,833	10,201	1,459	50,140	10,726	621	7,103	240			
1963.....	2,948	41,218	6,992	2,068	33,169	8,528	Amusement and recreation services, including motion pictures					
Repair services, except automobile							Medical services					
Total.....	10,375	287,318	55,148	8,072	254,221	58,155	13,809	712,935	44,753	8,246	511,340	80,824
Not shown.....	940	23,583	5,312	843	22,930	5,832	1,635	36,714	6,875	1,160	30,094	7,733
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1900-09.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1910-19.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1920-29.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1930-34.....	373	15,481	2,344	274	13,695	3,421	217	22,243	3,689	168	21,788	3,705
1935-39.....	(1)	(1)	(1)	(1)	(1)	(1)	281	24,235	1,980	222	21,134	2,422
1940-44.....	663	39,644	8,620	614	39,608	8,656	853	48,164	5,056	700	42,127	5,429
1945-49.....	993	37,274	5,158	798	29,012	5,945	1,238	105,406	9,052	1,018	94,910	14,340
1950-54.....	(1)	(1)	(1)	(1)	(1)	(1)	390	12,246	514	109	7,623	1,399
1955.....	508	26,401	4,759	495	23,547	4,929	472	16,773	872	325	11,555	3,312
1956.....	494	15,774	2,375	373	12,747	2,451	574	31,688	4,983	428	29,533	5,237
1957.....	354	10,382	1,200	256	14,469	3,258	530	38,675	3,453	401	28,826	3,839
1958.....	611	23,287	3,890	489	20,066	5,044	752	31,646	2,420	407	22,148	3,128
1959.....	606	17,136	3,150	591	16,483	3,165	895	76,893	4,916	396	60,129	7,341
1960.....	914	17,892	4,353	743	16,950	4,523	1,191	73,301	2,606	539	34,220	5,063
1961.....	1,222	20,751	4,434	977	18,307	4,933	2,066	89,723	1,294	931	47,521	7,491
1962.....	2,307	24,761	4,350	1,447	19,137	5,154	2,700	90,446	2,438	1,325	48,342	7,778
1963.....							Offices of physicians and surgeons					
Total.....	10,331	2,368,430	1,188,131	18,453	2,289,749	1,197,484	11,263	1,416,773	854,509	10,963	1,403,503	857,616
Not shown.....	1,263	143,407	65,440	1,154	128,555	65,620	531	68,337	41,560	531	68,337	41,560
1899 and prior.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1900-09.....	7	4,858	2,366	7	4,858	2,366	7	4,858	2,366	7	4,858	2,366
1910-19.....	30	8,338	3,544	30	8,338	3,544	1	967	382	1	967	382
1920-29.....	47	19,127	9,074	47	19,127	9,074	4	3,205	1,320	4	3,205	1,320
1930-34.....	71	26,122	12,391	71	26,122	12,391	136	30,099	16,935	136	30,099	16,935
1935-39.....	191	41,772	17,337	191	41,772	17,337	920	136,529	79,219	894	131,697	79,230
1940-44.....	152	36,060	12,211	152	36,060	12,211	1,564	256,768	144,392	1,511	236,741	144,398
1945-49.....	1,720	288,743	141,482	1,671	282,185	141,583	577	75,446	46,222	553	74,738	46,222
1950-54.....	2,849	422,682	212,761	2,614	417,174	213,280	945	79,942	48,173	945	79,942	48,173
1955.....	923	120,278	67,629	899	119,420	65,620	574	120,644	80,076	574	120,644	80,076
1956.....	870	113,613	64,271	845	113,699	60,300	821	90,761	59,583	797	89,279	59,730
1957.....	1,402	159,961	91,256	1,328	158,581	91,309	857	104,674	65,187	833	104,229	65,194
1958.....	1,297	141,504	73,675	1,218	134,947	74,192	932	90,571	61,720	907	89,371	61,401
1959.....	1,629	176,882	87,439	1,531	174,504	87,589	1,031	116,731	71,538	1,025	113,379	71,549
1960.....	1,573	159,756	76,439	1,449	141,537	79,385	1,227	138,751	88,446	1,178	138,048	88,354
1961.....	1,701	178,934	86,273	1,607	171,130	87,421	1,146	80,520	47,484	1,067	79,950	47,726
1962.....	2,339	204,055	111,851	1,861	184,502	112,961						
1963.....	2,676	131,268	58,785	1,694	115,782	61,238						

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 24. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with and without net profit			Partnerships with net profit			Partnerships with and without net profit			Partnerships with net profit		
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
Services—Continued												
Medical services—Continued							Legal services					
Other medical services												
Total.....	2,508	991,657	333,122	7,490	889,240	1,263	12,223	2,429,180	1,361,423	21,798	2,561,298	1,365,373
Not shown.....	2	74,470	23,730	625	304,113	10,000	1,331	205,327	103,421	1,100	20,443	110,634
1900 and prior.....	-	-	-	-	-	-	1	65,114	21,620	-	61,000	36,620
1900-09.....	-	-	-	-	-	-	43	41,703	21,492	43	46,000	21,492
1910-19.....	-	-	-	-	-	-	103	59,658	12,470	103	59,658	12,470
1920-29.....	17	15,400	14,200	107	25,400	14,300	411	83,400	50,100	410	83,400	50,100
1930-39.....	-	-	-	-	-	-	140	39,387	21,365	140	39,387	21,365
1940-49.....	100	20,720	14,621	160	36,720	14,621	412	74,267	41,397	399	71,200	41,398
1950-59.....	2	20,462	7,002	83	26,462	7,002	900	104,201	60,124	543	102,118	60,124
1960-69.....	307	152,214	65,203	777	150,438	62,393	2,300	334,577	181,207	2,217	324,800	181,559
1970-79.....	1,239	169,914	68,369	1,103	166,433	62,982	2,698	439,622	251,270	2,908	437,940	251,397
1980-89.....	340	44,932	19,447	346	44,932	19,447	1	61,443	31,000	24	61,443	32,242
1990-99.....	229	69,671	12,093	300	33,157	12,134	1	10,340	37,240	-	10,340	37,240
1900.....	428	1,017	11,180	254	42,537	11,229	1,342	11,400	11,229	1,342	11,400	11,229
1901.....	476	44,783	14,092	421	40,769	14,462	1,342	11,400	11,229	1,342	11,400	11,229
1902.....	772	73,308	22,282	698	70,135	22,282	1,342	11,400	11,229	1,342	11,400	11,229
1903.....	441	93,185	14,063	542	44,966	14,063	1,342	11,400	11,229	1,342	11,400	11,229
1904.....	174	62,803	14,735	642	37,751	14,735	1,342	11,400	11,229	1,342	11,400	11,229
1905.....	132	69,304	23,505	633	37,751	14,735	1,342	11,400	11,229	1,342	11,400	11,229
1906.....	136	81,748	11,301	627	35,332	13,912	2,104	12,414	1,342	2,104	12,414	1,342
Engineering and architectural services							Accounting, auditing, and bookkeeping services					
Total.....	2,622	80,307	104,290	4,690	758,293	170,511	9,411	962,764	319,538	1,453	940,903	321,302
Not shown.....	264	21,777	9,993	141	19,738	9,455	271	29,823	7,440	246	29,823	7,440
1900 and prior.....	4	13,342	1,429	4	12,283	1,229	3	134,641	36,304	5	134,641	36,304
1900-09.....	-	-	-	-	-	-	7	22	2,261	-	22	2,261
1910-19.....	-	-	1,100	8	4,373	1,100	7	6,412	3,213	-	6,412	3,213
1920-29.....	4	1,032	2,170	4	15,672	2,170	190	57,001	20,130	180	57,001	20,130
1930-39.....	14	9,540	2,524	14	9,540	2,524	(1)	(1)	(1)	(1)	(1)	(1)
1940-49.....	22	29,244	2,338	21	10,277	2,338	222	43,984	22,000	222	43,984	22,000
1950-59.....	121	17,037	5,749	104	34,627	5,749	347	35,452	13,527	347	35,452	13,527
1960-69.....	400	19,143	20,491	494	135,131	27,491	954	180,424	54,265	914	176,110	54,414
1970-79.....	757	171,022	32,004	716	168,355	32,249	1,432	229,426	74,608	1,379	229,426	74,608
1980-89.....	261	36,317	9,611	212	32,642	9,611	280	16,509	8,100	280	16,509	8,100
1990-99.....	222	42,712	9,139	216	40,655	9,420	349	17,358	7,717	349	17,358	7,717
1900.....	284	46,938	10,220	240	45,474	10,220	225	24,421	10,483	225	24,421	10,483
1901.....	401	49,571	11,165	328	44,925	11,313	235	10,792	7,851	210	10,792	7,851
1902.....	354	43,009	8,775	256	36,022	9,875	719	32,115	12,384	719	32,115	12,384
1903.....	435	31,322	8,386	386	29,336	8,441	553	28,352	9,266	480	28,352	9,266
1904.....	507	50,175	14,000	462	43,146	12,963	645	25,491	11,428	621	24,303	11,431
1905.....	665	40,482	11,251	563	46,646	12,066	482	46,482	15,335	885	43,800	15,403
1906.....	777	30,345	8,788	520	22,542	7,128	953	29,405	7,438	733	26,274	8,497
Services—Continued							Nature of business not allocable					
Other services												
Total.....	2,518	79,895	20,412	1,950	73,473	21,162	1,179	10,005	1,771	811	9,294	6,493
Not shown.....	(1)	(1)	(1)	(1)	(1)	(1)	730	6,066	2,650	616	9,373	2,770
1900 and prior.....	-	-	-	-	-	-	-	-	-	-	-	-
1900-09.....	-	-	-	-	-	-	-	-	-	-	-	-
1910-19.....	-	-	-	-	-	-	-	-	-	-	-	-
1920-29.....	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-
1930-39.....	-	-	-	-	-	-	-	-	-	-	-	-
1940-49.....	154	1,101	4,348	154	1,101	4,348	-	-	-	-	-	-
1950-59.....	-	-	-	-	-	-	-	-	-	-	-	-
1960-69.....	53	1,700	4,146	53	15,700	4,146	-	-	-	-	-	-
1970-79.....	127	2,800	1,637	(1)	(1)	(1)	-	-	-	-	-	-
1980-89.....	-	-	-	-	-	-	-	-	-	-	-	-
1990-99.....	245	9,500	1,261	180	8,219	3,298	-	-	-	-	-	-
1900.....	-	-	-	-	-	-	413	3,000	2,850	100	1,421	1,423
1901.....	78	11,500	4,770	255	9,704	2,114	-	-	-	-	-	-
1902.....	294	1,775	2,204	240	8,554	2,234	-	-	-	-	-	-
1903.....	200	1,700	500	220	2,742	500	-	-	-	-	-	-
1904.....	508	1,681	1,771	347	4,681	1,617	-	-	-	-	-	-

1. Figures not shown were rounded to the nearest sampling variability. However, the data are included in the appropriate totals.

2. Figures shown are net profit.

NOTE: Totals include data not shown separately for partnerships organized during the period January 1 - June 30, 1964. See text for explanatory statement and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 25.—PARTNERSHIP ATTRITION BETWEEN 1959 AND 1963: COMPARISON OF THE NUMBER OF PARTNERSHIPS BY YEAR OF ORGANIZATION, AND INDUSTRIAL DIVISION

Year of organization	Number of partnerships by industrial division											
	All industrial divisions				Agriculture, forestry, and fisheries				Mining			
	1959	1963	Attrition rate		1959	1963	Attrition rate		1959	1963	Attrition rate	
			Number	Percent			Number	Percent			Number	Percent
1899 and prior.....	698	698	-	-	(1)	(1)	-	-	(1)	-	-	-
1900-09.....	76	746	17	-	(1)	(1)	-	-	-	-	-	-
1910-19.....	1,070	1,573	1,902	38	474	314	43	-	-	-	-	-
1920-29.....	1,776	2,600	3,113	41	1,133	884	41	176	470	-	-	-
1930-39.....	2,714	4,151	13,568	61	618	4,138	1,964	31	-	-	-	-
1940-44.....	40,421	13,911	11,071	27	3,710	6,140	2,700	73	755	650	140	14
1945-49.....	1,172	2,132	40,772	17	1,436	11,401	6,024	3	(1)	1,131	-	-
1950-54.....	122,111	114,699	24,306	20	16,340	16,474	10,346	13	1,093	1,731	300	14
1955.....	5,121	4,764	3,420	41	3,111	4,430	3,674	41	-	-	-	-
1956.....	66,787	37,777	30,042	46	3,180	4,391	2,884	37	1,431	1,399	-	-
1957.....	76,737	29,329	36,463	48	3,741	5,519	4,271	44	998	773	225	23
1958.....	100,584	41,829	58,755	58	10,099	5,673	4,426	44	1,534	836	608	46
1959.....	135,450	54,390	81,063	60	12,839	5,786	7,054	55	1,804	852	1,342	59
1960-63.....	-	254,418	-	-	-	38,448	-	-	-	4,991	-	-
Contract construction												
1899 and prior.....	(1)	-	-	-	(1)	74	-	78	(1)	6	-	-
1900-09.....	(1)	-	-	-	(1)	171	-	-	(1)	32	-	-
1910-19.....	108	7	31	29	857	759	98	11	(1)	17	-	-
1920-29.....	1,037	165	70	20	-	-	-	-	(1)	14	-	-
1930-39.....	906	661	245	27	-	-	-	-	(1)	426	411	15
1940-44.....	1,111	642	503	47	24,202	14,459	9,043	40	540	273	247	45
1945-49.....	7,025	4,622	3,143	40	-	-	-	-	2,035	1,397	638	31
1950-54.....	11,271	1,847	6,878	56	-	-	-	-	3,363	1,759	1,604	48
1955.....	4,746	2,173	2,867	64	2,676	1,709	767	29	311	435	276	46
1956.....	6,121	2,212	2,711	64	3,085	1,222	1,600	52	1,074	452	486	49
1957.....	7,321	2,212	2,455	34	3,024	1,359	1,745	59	1,891	671	1,119	64
1958.....	5,221	2,227	6,522	70	4,332	1,711	2,627	61	2,444	834	1,360	64
1959.....	12,771	2,227	10,611	83	5,635	1,185	2,420	61	3,294	881	2,413	73
1960-63.....	-	2,227	-	-	-	13,784	-	-	-	7,114	-	-
Wholesale and retail trade												
Total				Wholesale trade				Retail trade				
1899 and prior.....	540	241	114	31	(1)	85	-	-	119	186	23	15
1900-09.....	542	144	101	27	(1)	58	-	-	270	162	108	40
1910-19.....	1,476	566	400	42	(1)	114	-	-	854	431	421	47
1920-29.....	3,462	1,285	1,107	31	641	406	235	37	2,667	1,948	719	27
1930-39.....	10,697	6,376	4,321	40	2,038	1,222	416	40	7,344	5,148	2,796	35
1940-44.....	13,710	7,011	4,998	36	3,862	1,676	1,186	41	9,152	6,034	3,118	34
1945-49.....	46,633	28,633	17,691	38	7,650	4,736	2,914	38	36,615	23,832	12,793	35
1950-54.....	69,708	27,931	26,776	44	11,121	6,989	4,942	41	47,243	27,186	20,057	42
1955.....	17,621	8,933	8,888	50	2,780	1,436	1,324	43	14,418	7,275	6,943	49
1956.....	17,997	9,934	10,166	51	3,456	1,790	1,666	48	15,847	7,994	7,853	50
1957.....	23,250	9,931	13,417	58	3,448	1,701	1,797	51	18,849	8,080	10,769	57
1958.....	31,071	10,106	22,866	64	5,718	1,674	4,044	71	26,433	8,420	18,013	68
1959.....	45,947	12,333	32,204	70	6,931	1,170	4,361	67	37,962	11,265	26,697	70
1960-63.....	-	28,443	-	-	-	13,776	-	-	-	22,813	-	-
Finance, insurance, and real estate				Services				Nature of business not allocable				
1899 and prior.....	-	164	-	-	(1)	131	-	-	(1)	-	-	-
1900-09.....	11	124	5	16	(1)	132	-	-	(1)	-	-	-
1910-19.....	219	12	82	11	574	39	247	42	(1)	-	-	-
1920-29.....	2,400	1,471	457	19	1,304	1,173	129	10	(1)	-	-	-
1930-39.....	6,623	5,481	1,112	18	5,008	3,394	1,614	31	205	(1)	-	-
1940-44.....	9,773	2,151	741	6	5,210	3,354	1,856	36	295	-	-	-
1945-49.....	21,436	16,473	4,731	22	10,349	14,670	4,679	44	565	-	-	-
1950-54.....	27,771	20,001	6,291	23	32,394	19,951	12,443	38	896	-	-	-
1955.....	12,400	2,733	2,664	30	9,771	5,307	4,464	46	302	-	-	-
1956.....	14,754	2,544	1,225	25	11,972	6,726	5,247	44	348	-	-	-
1957.....	15,774	10,890	4,884	31	14,489	7,732	6,757	47	635	415	4,561	4
1958.....	19,159	11,545	6,614	25	12,771	7,629	12,134	61	954	-	-	-
1959.....	23,116	16,761	6,165	27	17,169	11,272	15,897	59	1,791	-	-	-
1960-63.....	-	26,570	-	-	-	75,397	-	-	-	-	-	-

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Wholesale and retail trade "Total" data include "Wholesale and retail trade not allocable" not shown separately.

Table 26.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Partnerships with balance sheets—Continued															
	Manufacturing					Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade					
	Total	Food and kindred products	Apparel and other fabricated textile products	Lumber and wood products, furniture	Printing, publishing, and allied industries	Machinery, except electric	Other manufacturing	Total	Motor freight and warehousing, terminals, and related services	Other transportation	Communication, electric, gas, and sanitary services	Total	Groceries and related products	Farm products—raw material	Other wholesale trade	
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Number of partnerships.....	23,658	2,450	2,717	2,674	3,954	2,612	7,252	7,252	4,151	2,105	2,528	131,086	4,618	1,816	21,871	
Number of partners.....	62,348	7,154	6,895	7,032	9,412	6,592	25,363	17,738	17,752	5,364	2,528	313,700	1,113	5,241	5,464	
(Thousands of dollars)																
Total assets.....	2,688,312	354,307	251,862	334,851	206,240	176,362	776,691	373,656	317,561	21,760	8,361	2,753,227	471,390	2,277,676	1,182,112	
Cash.....	248,087	48,126	44,566	22,724	24,417	29,938	92,184	77,614	39,251	14,776	4,764	778,031	111,282	375,228	237,000	
Notes and accounts receivable.....	565,634	74,132	74,526	54,370	45,117	44,143	218,352	68,561	61,648	36,442	6,740	1,426,168	845,721	1,406,876	636,436	
Loans.....	6,234	825	81,946	55,641	18,226	27,532	177,214	11,497	9,811	3,536	1,221	1,217	1,135	1,135	10,760	
Inventories.....	423,217	63,896	81,946	55,641	18,226	27,532	177,214	11,497	9,811	3,536	1,221	2,801,462	825,124	1,672,268	1,177,878	
Investments in Government obligations.....	11,976	2,185	1,998	6,799	2,718	1,509	11,244	7,586	3,176	236	2,534	44,573	16,536	4,224	1,873	
Other current assets.....	29,288	5,119	1,899	6,799	2,718	1,509	11,244	7,586	3,176	236	2,534	103,101	31,236	5,142	19,244	
Other investments.....	106,449	13,691	8,411	48,223	4,423	2,200	47,405	1,777	8,897	1,551	7,326	3,217,173	32,832	5,680	35,445	
Depreciable assets.....	1,287,034	267,645	82,104	259,495	103,028	137,002	467,605	389,259	261,111	7,326	5,119	3,417,173	17,542	5,140	22,220	
Less: Accumulated amortization and depreciation.....	704,922	139,703	46,914	135,670	80,182	75,012	226,841	207,459	179,628	142,182	27,831	1,535,592	88,265	42,374	253,200	
Depreciable assets.....	22,132	1,660	1,391	13,821	3,847	1,992	2,663	3,799	2,497	5,135	742	2,366,581	5,116	1,662	5,763	
Less: Accumulated depletion.....	634	1	1	626	1,947	144	987	1,945	887	324	214	10,764	130	43	1,100	
Land.....	81,823	15,735	2,973	24,323	5,574	8,549	24,069	18,294	15,361	6,876	2,948	3,011,151	82,146	13,503	19,481	
Land improvements.....	8,839	130	144	519	5,018	566	2,462	2,559	1,463	1,246	1,096	1,523	133	133	19,481	
Buildings.....	3,121	16	14	183	2,666	26	744	1,442	1,342	16	16	1,532	354	354	1,111	
Less: Accumulated amortization.....	86,287	14,426	11,463	15,970	12,143	3,793	2,462	2,559	1,463	1,246	1,096	3,011,151	82,146	13,503	19,481	
Other assets.....	2,088,312	354,307	251,862	334,851	206,240	176,362	776,691	373,656	317,561	21,760	8,361	2,753,227	471,390	2,277,676	1,182,112	
Total liabilities and capital.....	325,943	48,795	66,141	29,342	28,468	18,034	135,423	52,114	56,067	24,462	2,144	338,144	62,614	165,135	1,182,112	
Accounts payable.....	196,177	42,227	19,136	40,107	20,327	14,084	27,925	17,737	8,476	29,109	1,926	325,943	7,928	71,371	1,182,112	
Mortgages, notes, and bonds payable.....	82,771	13,866	1,136	7,576	6,991	7,888	27,925	17,737	8,476	29,109	1,926	325,943	7,928	71,371	1,182,112	
Other current liabilities.....	200,139	46,565	14,664	43,636	32,811	16,474	56,129	76,484	43,789	13,772	12,333	228,471	14,437	3,244	1,182,112	
Long-term debt.....	72,616	10,122	14,913	8,818	17,485	9,641	25,577	11,698	10,666	8,376	1,032	199,021	16,740	1,032	1,182,112	
Other liabilities.....	1,216,666	202,994	116,919	24,371	14,228	11,361	466,931	184,101	151,194	11,497	32,462	4,874,913	1,771,525	1,111,566	1,182,112	
Partners' capital accounts.....	5,241,070	1,276,327	824,863	576,160	424,415	364,749	776,596	761,293	681,684	44,961	77,126	11,394,155	2,167,643	1,671,734	5,464,111	
Total receipts.....	5,198,744	1,266,525	821,972	566,321	418,883	364,518	776,596	761,293	681,684	44,961	77,126	11,394,155	2,167,643	1,671,734	5,464,111	
Business receipts.....	5,198,744	1,266,525	821,972	566,321	418,883	364,518	776,596	761,293	681,684	44,961	77,126	11,394,155	2,167,643	1,671,734	5,464,111	
Income from other partnerships, etc.....	1,622	66	29	465	1	1	1	1	1	1	1	1	1	1	1	
Nonqualifying dividends.....	515	66	29	465	1	1	1	1	1	1	1	1	1	1	1	
Interest.....	5,667	710	585	422	298	1,552	1,506	626	578	452	48	3,000	763	1,244	25	
Rent.....	12,615	2,737	715	1,625	1,932	877	4,729	3,288	3,106	2,698	468	76,632	3,394	73	16,200	
Royalties.....	1,256	498	13	335	165	65	243	145	72	45	27	3,137	33	182	200	
Net farm profit.....	315	25	13	256	63	172	169	72	601	45	27	3,000	33	182	200	
Net gain, sales other than capital assets.....	993	200	97	236	63	172	169	72	601	45	27	3,000	33	182	200	
Other income.....	21,440	5,391	1,508	4,363	1,131	1,342	7,245	5,915	5,238	4,771	677	100,460	12,154	1,000	1,402	
Total deductions.....	4,866,037	1,213,069	776,941	536,172	369,228	303,915	1,666,706	672,659	646,811	44,961	77,126	11,394,155	2,167,643	1,671,734	5,464,111	
Cost of goods sold.....	3,851,683	1,031,544	646,502	426,309	262,764	226,245	1,258,319	442,838	407,881	25,524	34,597	11,394,155	2,167,643	1,671,734	5,464,111	
Salaries and wages.....	108,254	21,437	17,784	9,388	10,769	9,363	39,513	12,867	11,306	6,780	1,561	1,406,876	845,721	1,406,876	636,436	
Payments to partners.....	80,849	14,365	14,365	8,818	15,529	9,785	31,033	12,501	11,312	4,302	2,462	314,511	8,903	1,280	1,182,112	
Rent.....	53,270	7,936	11,701	2,300	7,331	3,386	20,622	15,334	14,036	11,444	1,360	6,633	1,360	1,360	1,182,112	
Interest.....	23,923	4,857	3,232	4,495	2,435	1,740	7,174	6,463	5,535	4,379	1,156	31,272	5,713	5,713	20,464	
Taxes.....	96,755	14,444	18,115	11,649	8,765	7,128	36,754	25,394	22,667	14,344	2,732	36,754	14,762	3,675	1,182,112	
Cash.....	243,087	48,126	44,566	22,724	24,417	29,938	92,184	77,614	39,251	14,776	4,764	778,031	111,282	375,228	237,000	
Notes and accounts receivable.....	565,634	74,132	74,526	54,370	45,117	44,143	218,352	68,561	61,648	36,442	6,740	1,426,168	845,721	1,406,876	636,436	
Loans.....	6,234	825	81,946	55,641	18,226	27,532	177,214	11,497	9,811	3,536	1,221	1,217	1,135	1,135	10,760	
Inventories.....	423,217	63,896	81,946	55,641	18,226	27,532	177,214	11,497	9,811	3,536	1,221	2,801,462	825,124	1,672,268	1,177,878	
Investments in Government obligations.....	11,976	2,185	1,998	6,799	2,718	1,509	11,244	7,586	3,176	236	2,534	44,573	16,536	4,224	1,873	
Other current assets.....	29,288	5,119	1,899	6,799	2,718	1,509	11,244	7,586	3,176	236	2,534	103,101	31,236	5,142	19,244	
Other investments.....	106,449	13,691	8,411	48,223	4,423	2,200	47,405	1,777	8,897	1,551	7,326	3,217,173	32,832	5,680	35,445	
Depreciable assets.....	1,287,034	267,645	82,104	259,495	103,028	137,002	467,605	389,259	261,111	7,326	5,119	3,417,173	17,542	5,140	22,220	
Less: Accumulated amortization and depreciation.....	704,922	139,703	46,914	135,670	80,182	75,012	226,841	207,459	179,628	142,182	27,831	1,535,592	88,265	42,374	253,200	
Depreciable assets.....	22,132	1,660	1,391	13,821	3,847	1,992	2,663	3,799	2,497	5,135	742	2,366,581	5,116	1,662	5,763	
Less: Accumulated depletion.....	634	1	1	626	1,947	144	987	1,945	887	324	214	10,764	130	43	1,100	
Land.....	81,823	15,735	2,973	24,323	5,574	8,549	24,069	18,294	15,361	6,876	2,948	3,011,151	82,146	13,503	19,481	
Land improvements.....	8,839	130	144	519	5,018	566	2,462	2,559	1,463	1,246	1,096	1,523	133	133	19,481	
Buildings.....	3,121	16	14	183	2,666	26	744	1,442	1,342	16	16	1,532	354	354	1,111	
Less: Accumulated amortization.....																

Table 26. — BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

[illegible][illegible]

Table 26. —BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Partnerships with balance sheets—Continued									
	Retail trade—Continued					Finance, insurance, and real estate				
	Liquor stores	Other retail trade	Wholesale and retail trade net tradeable	Total	Security and commodity brokers, dealers, and service	Insurance agents, brokers, and service	Total	Real estate operators (except developers) of buildings	Other finance, insurance, and real estate	Total
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
Number of partnerships.....	2,984	13,812	425	126,281	2,364	6,736	95,460	81,518	13,642	86,200
Number of partners.....	6,557	36,642	910	63,365	25,546	18,478	387,799	335,084	52,715	262,777
Total assets.....	192,298	679,694	37,407	36,394,316	7,324,851	442,979	18,179,260	15,424,264	7,755,346	4,317,548
Cash.....	22,369	87,610	3,601	1,281,127	45,826	121,763	50,320	340,152	113,528	64,356
Notes and accounts receivable.....	9,853	177,867	7,987	7,289,316	4,165,824	1,011,324	1,591,334	847,109	280,238	581,367
Less: Reserve for bad debts.....	(1)	(2,310)	56	1,354	505	1,951	16,904	15,117	1,792	58,458
Inventory.....	54,081	201,878	11,965	1,284,387	214,912	606	579,124	484,652	124,733	114,195
Investments in Government obligations.....	669	1,094	35	22,228	48,663	2,150	27,013	21,702	3,311	1,455
Other current assets.....	4,313	9,325	145	118,119	317,025	1,070	192,703	123,161	65,742	80,206
Other investments.....	15,141	13,863	7,194	4,042,354	1,569,718	798,188	198,148	640,047	1,644,487	11,152
Depreciable assets.....	74,426	259,543	9,711	12,75,317	163,540	21,422	12,484,163	12,133,748	354,415	3,666,798
Less: Accumulated depreciation.....	33,601	128,155	4,785	2,439,761	38,552	23,294	4,751,976	2,084,938	71,158	1,474,876
Depletable assets.....	24	2,527	12	65,893	24,617	3,6	29,557	25,822	3,035	1,444,473
Less: Accumulated depletion.....	92	1,445	-	14,441	6,753	42	3,374	3,878	476	3,760
Land.....	16,612	4,640	1,228	7,253,753	49,298	16,431	1,654,080	3,111,784	652,302	30,401
Intangible assets.....	1,227	3,592	(1)	115,538	2,283	16,779	97,444	82,033	5,626	8,746
Less: Accumulated amortization.....	227	830	-	13,178	754	390	1,352	10,764	388	2,674
Other asset.....	23,369	20,240	57	65,682	223,132	49,188	596,144	97,336	198,928	234,577
Total liabilities and capital.....	192,298	679,694	37,407	36,394,316	7,324,851	442,979	18,179,260	15,424,264	7,755,346	4,317,548
Accounts payable.....	23,625	112,708	5,759	4,101,989	774,706	20,474	606,228	302,433	304,225	27,472
Mortgages, notes, and bonds payable (short-term).....	7,115	78,782	1,168	3,711,179	1,387,341	18,715	1,784,393	1,179,877	666,410	341,456
Other current liabilities.....	4,806	19,255	689	868,542	286,376	12,719	358,235	237,451	120,781	201,211
Mortgages, notes, and bonds payable (long-term).....	51,486	53,344	1,010	11,411,314	1,524,592	24,010	1,545,424	1,059,374	781,644	176,441
Other liabilities.....	1,451	22,645	135	1,326,345	189,710	55,186	615,457	417,025	184,432	233,408
Partners' capital accounts.....	104,021	462,960	28,545	8,944,541	1,313,966	128,375	5,528,376	4,528,376	2,384,734	2,055,662
Total receipts.....	459,259	1,321,225	91,341	36,656	1,277,256	483,239	2,800,380	2,236,294	564,644	84,473
Business receipts.....	457,008	1,294,326	91,341	36,656	1,277,256	479,272	2,653,771	2,176,557	519,643	84,473
Income from other partnerships, etc.....	-	33	-	2,906	1,887	186	7,405	3,182	3,362	16,624
Qualifying dividends.....	162	25	-	2,471	1,269	10	3,751	183	818	111
Interest.....	215	7,521	60	313,951	167,427	2,326	46,609	22,333	24,276	97,589
Rents.....	851	6,012	75	27,076	2,641	1,133	26,596	16,166	16,166	43,081
Royalties.....	-	(1)	-	26,386	7,423	(1)	2,910	874	755	755
Net farm profit.....	13	115	-	1,249	(1)	-	1,218	1,202	16	27
Net gain, sales other than capital assets.....	18	193	(1)	1,663	3,566	343	7,863	1,643	1,825	5,061
Other income.....	602	12,998	361	106,827	38,203	3,056	54,571	25,214	24,357	53,362
Total deductions.....	425,036	1,211,058	85,544	4,101,466	1,691,820	337,100	2,984,107	2,143,336	446,833	184,317
Cost of goods sold.....	363,446	874,792	69,387	1,946,853	9,034	72,742	34,700	13,020	67,800	1,256,734
Salaries and wages.....	18,337	119,607	8,116	769,417	449,338	87,366	181,572	114,655	91,141	1,799,136
Payments to partners.....	3,857	26,073	880	129,038	69,840	19,194	20,345	14,207	12,138	262,263
Rent.....	6,072	36,343	788	145,640	44,371	11,913	82,205	70,136	5,600	372,843
Interest.....	1,098	6,505	183	752,283	147,245	1,984	551,783	484,742	67,696	87,079
Taxes.....	7,402	21,599	1,100	424,086	40,418	5,783	368,619	346,659	21,824	179,443
Depreciation.....	22	109	(1)	1,146	42	10	732	626	100	62
Bad debts.....	191	4,434	184	17,798	3,548	4,265	4,013	3,240	7,77	5,972
Repairs.....	1,302	6,203	240	107,618	2,587	759	102,874	97,871	3,403	15,168
Depreciation.....	3,889	19,475	769	603,274	13,083	5,323	577,902	591,508	16,344	4,966
Amortization.....	125	265	-	5,786	768	692	3,915	3,686	229	411
Depletion.....	(1)	265	-	15,199	8,045	2,612	2,612	2,612	2,612	574
Retirement plan, etc.....	403	(1)	115	10,406	8,824	581	3,364	255	9,136	9,136
Net loss from other partnerships, etc.....	-	261	(1)	1,625	837	(1)	3,625	3,147	518	459
Net loss, sales other than capital assets.....	25	47	-	3,371	521	(1)	256	214	37	1,646
Other deductions.....	15,708	11,286	3,782	1,029,385	292,564	128,428	566,435	424,910	146,125	1,347
Gross profit (less loss).....	11,506	419,528	21,414	4,102,629	1,577,822	402,530	2,554,662	2,156,628	397,434	1,882,151
Net profit (less loss).....	34,222	116,167	5,782	607,554	185,430	144,139	216,219	92,658	123,261	2,601,690

Footnote at end of table.

Table 26. —BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES --Continued

[illegible]

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

that IGC cannot test it fit. $\mathcal{P}(\mathcal{U}^{\text{IGC}})$ are all fits.

ACTIVE PARTNERSHIPS

Table 27.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS

Item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partnerships.....	994,376	491,177	433,099	114,008	88, 87	70,443	64,136	55, 933	19,444	8,857	5,047	610
Number of partners.....	2,744,698	1,324,423	1,404,292	314,138	244,343	200,754	203,668	247,471	102,672	61,136	47,842	12,694
(Thousand dollars)												
Total assets.....	51,213,978	-	51,213,978	48,621	1,477,464	2,665,142	4,919,135	8,602,342	6,686,319	6,042,540	9,023,963	11,315,047
Cash.....	3,896,330	-	3,896,330	114,319	349,320	324,870	521,450	737,193	432,662	358,412	491,048	660,950
Notes and accounts receivable.....	11,391,280	-	11,391,280	59,601	144,061	340,343	764,666	1,452,635	1,066,185	1,172,908	1,614,255	4,477,284
Less: Reserve for bad debts.....	101,071	-	101,071	3,785	11,441	7,135	8,620	16,006	12,785	29,184	1,404	2,336
Inventories.....	5,042,004	-	5,042,004	6,115	195,325	436,358	735,471	1,104,609	662,627	531,204	700,307	614,098
Investments in Government obligations.....	348,760	-	348,760	524	1,334	7,233	2,884	26,776	27, 0	21,249	62,443	128,711
Other current assets.....	1,244,845	-	1,244,845	2,421	21,440	37,507	47,080	121,814	40,151	161,926	189,565	629,371
Other investments.....	4,977,341	-	4,977,341	14,467	62,503	85,489	184,873	437,277	455,612	474,337	830,014	1,372,829
Depreciable assets.....	24,321,671	-	24,321,671	451,815	1,366,919	1,732,033	3,065,848	4,062,424	3,720,340	3,011,473	4,683,832	1,663,517
Less: Accumulated amortization and depreciation.....	8,350,458	-	8,350,458	271,671	536,451	795,388	1,329,636	1,400,587	1,445,567	843,115	1,178,324	302,399
Depletable assets.....	431,517	-	431,517	14,702	12,316	3,707	30,470	62,552	23,622	37,114	139,452	81,652
Less: Accumulated depletion.....	166,278	-	166,278	10,509	6,160	11,422	10,102	20,444	12,696	8,694	45,378	20,873
Land.....	6,123,537	-	6,123,537	17,736	121,621	316,357	668,119	1,336,335	1,150,461	991,520	1,091,453	440,156
Intangible assets.....	300,692	-	300,692	1,732	7,332	13,629	14,124	38,293	22,154	86,382	62,322	66,344
Less: Accumulated amortization.....	126,749	-	126,749	1,099	3,524	3,364	4,231	2,869	2,276	75,620	24,961	8,605
Other assets.....	1,934,187	-	1,934,187	21,553	63,979	49,381	179,914	293,160	242,783	258,217	413,668	361,432
Total liabilities and capital.....	51,213,978	-	51,213,978	48,621	1,477,464	2,665,142	4,919,135	8,602,342	6,686,319	6,042,540	9,023,963	11,315,047
Accounts payable.....	6,801,927	-	6,801,927	70,390	173,254	273,949	476,280	727,162	535,323	482,721	439,706	3,128,437
Mortgages, notes, and bonds payable (short-term).....	6,353,382	-	6,353,382	14,174	148,146	255,496	476,903	792,582	767,824	774,150	1,003,677	1,806,230
Other current liabilities.....	1,457,382	-	1,457,382	1,074	4,992	75,180	109,917	195,324	149,047	164,205	292,993	411,990
Mortgages, notes, and bonds payable (long-term).....	14,813,531	-	14,813,531	47,694	197,154	434,065	965,035	2,157,585	2,032,112	2,152,250	3,761,205	3,015,821
Other liabilities.....	2,244,771	-	2,244,771	16,738	43,238	71,133	138,702	213,179	473,135	344,416	523,222	539,779
Partners' capital accounts.....	19,960,084	-	19,960,084	270,811	867,720	1,558,085	2,752,638	4,430,911	2,743,373	2,124,598	2,499,059	2,412,789
Total receipts.....	73,274,451	20,296,411	52,978,040	3,443,515	4,606,514	8,844,740	8,404,346	11,361,459	7,089,005	5,025,615	4,836,825	2,365,521
Business receipts.....	71,743,372	19,931,328	51,812,044	3,416,144	4,568,925	8,784,095	8,297,121	11,159,549	6,933,376	4,890,692	4,680,082	2,099,156
Income from other partnerships, etc.....	61,332	11,352	4,430	769	2,423	1,904	2,262	8,952	4,920	7,113	11,729	9,453
Nonqualifying dividends.....	8,085	3,723	4,362	86	126	353	321	590	266	396	218	1,946
Interest.....	466,541	36,521	374,920	4,357	9,222	2,891	20,254	36,632	34,407	33,343	36,208	198,156
Rents.....	262,651	74, 0	188,476	6,144	6,218	16,360	22,716	45,093	35,253	43,446	29,036	12,155
Royalties.....	5,406	15,273	34,643	2,102	3,946	5,040	5,110	2,766	2,837	4,972	5,660	3,610
Net farm profit.....	14,714	1,439	5,230	7	39	22	493	1,382	1,439	66	655	26
Net gain, sales other than capital assets.....	29,905	87,698	38,247	1,873	3,222	1,562	3,445	12,038	5,771	4,172	7,423	1,741
Other income.....	564,959	10,411	452,448	17,324	19,043	30,813	52,924	94,457	73,286	60,964	65,764	40,273
Total deductions.....	24,606,235	17,273,860	47,331,425	2,584,968	3,699,522	5,046,294	7,434,131	10,405,184	6,608,536	4,765,377	4,603,860	2,183,953
Cost of goods sold.....	43,776,617	11,768,118	31,968,499	1,454,407	2,119,743	3,290,732	5,163,448	4,614,434	4,759,031	3,317,761	2,350,982	638,211
Salaries and wages.....	5,886,401	1,274,219	4,712,182	341,526	475,472	518,921	707,484	861,338	497,058	377,299	365,041	570,043
Payments to partners.....	1,142,351	222,544	879,507	122,054	124,765	121,813	135,648	141,026	80,021	46,855	39,831	66,794
Rent.....	1,424,453	337,744	1,086,709	135,499	155,414	136,726	149,304	157,136	97,224	75,070	65,940	59,299
Interest.....	1,236,346	424,124	1,066,222	11,639	24,750	39,699	78,609	157,808	142,254	145,685	227,601	227,757
Taxes.....	1,661,672	476,953	1,173,719	12,292	85,376	111,628	170,063	249,073	162,236	120,902	147,532	74,542
Casualty losses.....	11,324	6,364	6,960	265	709	702	1,168	1,049	1,111	720	150	254
Bad debts.....	163,434	6,152	109,342	4,154	7,656	10,672	16,588	28,367	14,011	11,725	10,464	4,705
Repairs.....	699,321	177,421	471,900	29,447	32,714	42,272	66,194	99,971	63,491	43,616	43,129	8,486
Depreciation.....	2,267,621	611,977	1,555,644	11,791	6,135	131,813	215,674	321,703	236,708	179,415	265,403	79,003
Amortization.....	2, 007	5,697	3,700	381	462	1,187	3,053	2,382	2,583	5,452	13,919	2,891
Depletion.....	114,291	17,270	101,781	1,244	1,071	10,538	5,259	12,023	8,370	13,299	24,043	21,734
Retirement plans, etc.....	35,468	2,261	30,197	180	665	1,448	2,473	2,495	2,101	3,358	5,776	12,001
Net loss from other partnerships, etc.....	20,342	3,222	17,120	543	209	292	1,851	2,311	667	9,212	4,001	1,134
Net farm loss.....	18,394	11,247	7,146	52	95	371	710	94	475	2,574	1,145	5 5
Net loss, sales other than capital assets.....	37,741	18,063	19,678	3,089	2,575	786	3,625	5,854	3,575	214	433	1,507
Other deductions.....	6,627,388	1,767,945	4,859,443	414,708	493,511	533,544	711,760	897,060	537,120	418,450	438,470	414,820
Gross profit (less loss).....	28,668,755	8,163,111	20,505,645	1,903,541	2,372,982	2,393,313	3,127,673	3,698,115	2,174,345	1,572,931	1,729,100	1,460,945
Net profit (less loss).....	2,662,166	3,207,551	5,645,615	858,547	90,392	797,846	970,115	856,275	481,069	260,238	232,965	131,618

NOTE: See text for explanatory statements and "Description of the sample and limitation of the data."

U. S. BUSINESS TAX RETURNS, 1963

ACTIVE PARTNERSHIPS WITH COST OF GOODS SOLD

Table 28.--NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND COST OF GOODS SOLD AND COMPONENTS, BY INDUSTRIAL DIVISION

Item	Industrial Division												
	All industrial divisions	Agri- culture, forestry, and fishing	Manu- facturing	Contract installa- tion	Manufac- turing	Transporta- tion, com- munication, electric, gas, and sanitary services	Wholesale and retail trade				Finance, insurance, and real estate	Services	Nature of business not allocable
							Total	Wholesale trade	Retail trade	Wholesale and retail trade not allocable			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of partnerships, total.....	124,276	13,420	14,150	6,408	29,363	16,640	256,611	43,498	211,219	1,284	233,516	171,554	1,179
With cost of goods sold.....	90,326	112,692	10,690	57,263	38,397	14,871	247,506	39,442	208,064	1,230	7,266	1,161	(1)
Without cost of goods sold.....	33,950	11,728	3,460	6,145	38,266	14,122	24,103	37,074	103,155	1,054	226,250	70,393	(1)
With cost of goods sold.....	4,931	1,001	(1)	876	(1)	243	1,294	134	1,160	(1)	249	729	-
Without cost of goods sold.....	9,019	17,727	4,100	2,669	1,611	1,764	6,609	5,130	3,761	54	225,101	100,250	1,161
(Thousand dollars)													
Business receipts.....	11,627,772	4,289,613	293,581	6,294,915	3,106,914	1,121,786	27,740,907	12,246,449	15,494,458	136,259	4,688,656	11,166,507	1,862
Cost of goods sold.....	2,796,611	2,299,432	424,866	2,230,665	4,462,896	619,013	27,106,890	10,662,446	16,444,444	102,433	3,609,921	10,778,647	1,427
Gross profit (less loss).....	8,831,161	1,990,181	468,715	4,064,250	2,644,018	502,773	6,634,017	2,584,003	2,949,014	23,826	1,078,735	3,387,860	2,335
Net profit (less loss).....	4,617,166	566,212	1,447	624,622	543,611	143,171	2,115,613	611,424	1,504,189	1,238	62,611	3,700,422	4,771
Partnerships with cost of goods sold:													
- agricultural:													
Business receipts.....	59,489,346	4,567,516	1,311,311	6,792,320	6,086,875	1,081,226	35,163,615	11,989,124	23,174,491	136,634	720,472	4,113,244	(1)
Cost of goods sold.....	42,354,333	2,299,432	479,924	2,229,764	4,442,332	615,717	27,076,415	10,624,291	16,452,124	102,433	3,609,921	10,778,647	(1)
Inventory, beginning-1-year.....	30,165	3,632	2,724	449,038	4,724	1,371,349	276,651	2,485,247	1,942	46,721	125,020	125,020	-
Purchased.....	33,237,394	1,060,252	44,916	1,005,009	2,719,350	202,219	24,112,146	7,447,915	16,664,231	10,051	24,304	22,339	-
Cost of labor, supplies, etc.....	6,806,719	1,771,963	42,916	2,190,611	1,765,123	413,362	13,832,642	327,692	426,230	10	216,793	834,296	(1)
Inventory, end-1-year.....	4,796,713	304,243	10,340	260,590	47,272	9,794	5,660,432	931,385	2,613,235	1,812	51,401	126,541	-
Gross profit (less loss).....	16,824,052	1,679,429	359,787	1,568,585	1,634,730	466,703	5,058,600	1,766,239	2,926,890	12,394	368,814	2,437,111	(1)
Net profit (less loss).....	4,770,960	539,092	37,306	612,225	541,610	133,750	2,052,645	523,591	1,518,772	10,276	11,412	34,444	(1)
- other:													
Business receipts.....	13,443,436	121,997	11,270	102,135	20,039	41,566	13,640,503	256,320	11,274,183	241	4,688,656	7,011,613	7,335
Cost of goods sold.....	2,796,611	11,291	(1)	2,230,665	4,462,896	619,013	27,106,890	10,662,446	16,444,444	102,433	3,609,921	10,778,647	-
Gross profit (less loss).....	10,646,825	110,706	11,270	79,470	15,573	38,070	2,533,613	216,064	2,629,739	138	4,078,735	6,232,966	7,335
Net profit (less loss).....	2,507,600	27,420	11,270	12,303	1,053	9,421	10,068	22,073	16,653	12	21,742	2,071,539	1,412

¹Excludes partnerships with separate returns. ²Includes partnerships with separate returns. However, the data are not available for partnerships with separate returns.

³Net loss exceeds net profit.

⁴Includes partnerships with cost of goods sold but without components, and partnerships without cost of goods sold.

NOTE: See text for explanatory statement and "Description of the Samples and Limitations of the Data."

Data from returns of security and commodity brokers, dealers, and exchanges, and from real estate, dividend, developer, and operator required 1 statistical treatment.

ACTIVE PARTNERSHIPS WITH DEPRECIATION, 1959-1963

Table 29.—NUMBER OF PARTNERSHIPS, DEPRECIATION, AND PERCENT CHANGE 1959-1963, BY SELECTED INDUSTRIES

Selected industry	Partnerships, 1959				Partnerships, 1963				Depreciation increase or decrease (-) 1963 over 1959 (Percent)
	Total number	With depreciation			Total number	With depreciation			
		Number	Percent of total number	Depreciation (Thousand dollars)		Number	Percent of total number	Depreciation (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries.....	949,396	765,428	80.6	1,102,724	924,276	726,827	78.6	1,267,622	17.8
Agriculture, forestry, and fisheries.....	141,715	112,570	79.4	311,464	130,420	106,441	81.6	324,041	4.0
Farms.....	131,530	104,572	79.3	286,141	119,653	97,805	81.7	294,348	2.9
Other agriculture, forestry, and fisheries.....	10,185	8,298	81.5	25,323	10,767	8,636	80.2	29,693	17.3
Mining.....	13,301	10,313	77.5	91,315	14,150	10,569	74.7	78,717	-13.8
Crude petroleum, natural gas, and natural gas liquids and services.....	8,449	6,696	79.3	55,543	10,620	8,142	76.7	53,824	-3.1
Other mining.....	4,852	3,617	74.5	35,772	3,530	2,427	68.8	24,893	-30.4
Contract construction.....	67,130	53,536	79.7	234,251	60,408	46,504	77.0	138,624	-40.8
General contractors.....	19,508	14,827	76.0	141,113	19,555	14,355	73.4	73,429	-48.0
Special trade contractors.....	41,211	33,812	82.2	74,366	38,972	30,953	79.4	62,795	-16.2
Contractors not allocable.....	6,411	4,897	76.4	18,192	1,881	1,196	63.6	2,400	-36.8
Manufacturing.....	47,869	41,884	87.5	172,504	39,368	33,334	84.7	128,458	-25.6
Food and kindred products.....	6,800	6,335	93.2	43,073	4,553	4,144	91.0	27,356	-31.7
Apparel and other fabricated textile products.....	3,305	3,052	91.4	8,436	3,436	3,295	81.3	6,308	-23.4
Lumber and wood products, except furniture.....	4,456	3,962	89.1	39,400	6,650	5,780	86.9	29,610	-24.9
Printing, publishing, and allied industries.....	6,639	5,530	83.3	15,391	6,596	5,435	83.2	15,729	2.2
Primary metal industries, and fabricated metal products.....	4,457	4,003	91.8	15,314	3,178	2,801	88.1	9,248	-39.6
Machinery, except electric.....	4,897	4,270	87.2	17,367	4,127	3,519	85.3	12,328	-28.6
Manufacturing not allocable.....	12,315	10,372	84.2	36,883	10,828	8,810	81.4	27,279	-24.4
Transportation, communication, electric, gas, and sanitary services.....	17,623	16,129	91.3	79,329	16,640	14,749	88.6	63,887	-3.2
Motor freight transportation and warehousing, terminals, and related services.....	11,981	11,847	99.0	58,176	10,812	9,624	89.0	48,915	-15.9
Other transportation, communication, electric, gas, and sanitary services.....	5,642	4,282	75.9	16,853	5,828	5,125	87.9	19,372	18.5
Wholesale and retail trade.....	303,822	256,631	84.5	434,826	256,601	211,404	82.4	364,583	-16.2
Wholesale trade.....	50,456	39,229	77.7	111,833	43,498	32,785	75.4	90,433	-19.1
Motor vehicles and automotive equipment.....	2,166	1,945	89.8	4,540	3,432	2,788	81.2	5,218	-14.9
Dry goods and apparel.....	3,643	2,671	73.3	4,122	1,810	1,300	71.8	2,059	-50.1
Farm products - raw materials.....	4,217	3,126	74.1	14,342	3,574	2,564	71.7	10,293	-27.7
Machinery, equipment, and supplies.....	2,635	1,958	74.3	6,181	3,642	2,706	74.3	6,553	6.0
Wholesale trade not allocable.....	38,195	29,529	77.3	82,748	31,040	23,427	75.5	66,310	-19.9
Retail trade.....	241,170	206,732	85.7	295,728	211,814	177,957	84.0	272,657	-7.8
Building materials dealers.....	5,553	4,882	87.9	11,539	6,535	5,702	87.3	13,901	20.5
Hardware stores and farm equipment dealers.....	11,819	10,561	89.4	13,286	8,765	7,901	88.1	11,383	-14.3
General merchandise stores.....	11,416	9,105	79.8	18,718	12,095	9,615	79.5	20,566	9.9
Food stores.....	49,261	35,164	71.4	53,964	33,251	29,288	88.1	48,604	-9.9
Automotive dealers.....	16,759	13,007	77.6	22,572	14,369	11,069	77.0	18,464	-18.2
Gasoline service stations.....	31,256	27,273	87.3	19,267	26,723	22,120	82.8	19,254	-0.1
Apparel and accessory stores.....	15,247	13,951	91.6	14,541	13,330	10,969	82.3	12,842	-11.7
Furniture, home furnishings, and equipment stores.....	14,413	12,470	86.5	16,705	13,686	11,398	83.3	16,510	-1.2
Eating and drinking places.....	49,191	42,733	86.9	64,388	44,105	38,030	86.2	64,862	1.0
Drug stores and proprietary stores.....	9,311	8,762	94.1	15,029	7,615	6,895	90.5	12,053	-19.8
Liquor stores.....	5,414	4,723	87.2	5,182	4,901	4,597	93.8	5,508	6.3
Retail trade not allocable.....	30,530	26,001	85.1	40,687	26,344	20,373	77.6	28,710	-29.4
Wholesale and retail trade not allocable.....	12,196	10,670	87.5	27,265	1,284	662	51.6	1,493	-94.5
Finance, insurance, and real estate.....	185,173	136,853	73.9	444,978	233,516	162,966	69.8	741,931	66.7
Security and commodity brokers, dealers, exchanges, and services.....	4,834	1,698	35.1	9,705	4,280	1,430	29.3	15,545	56.9
Insurance agents, brokers, and service.....	13,390	8,737	65.3	9,275	12,474	8,197	65.7	8,098	-12.7
Real estate.....	141,193	120,904	85.6	416,885	175,605	148,493	84.6	711,071	70.6
Other finance, insurance, and real estate.....	26,051	5,514	21.2	8,913	40,557	4,846	11.9	7,217	-19.0
Services.....	160,498	131,744	82.1	328,465	171,974	140,787	81.9	422,310	28.6
Hotels, rooming houses, camps, and other lodging places.....	15,085	14,080	93.3	70,031	15,329	13,825	90.2	99,563	42.2
Personal services.....	33,490	28,970	86.5	64,709	36,702	31,310	85.3	71,549	10.6
Laundries, laundry services, cleaning and dyeing plants.....	13,614	12,355	90.8	38,310	14,008	13,322	84.4	46,821	22.5
Beauty and barber shops.....	11,439	9,236	80.4	4,041	15,311	12,555	82.0	6,947	-40.6
Other personal services.....	8,387	7,379	88.0	21,558	6,483	5,433	83.8	17,781	-17.5
Business services.....	15,944	11,859	74.4	38,721	17,171	12,344	71.3	41,613	7.5
Advertising.....	1,345	1,058	78.7	2,033	1,452	815	56.1	1,471	-26.7
Other business services.....	14,599	10,801	74.0	36,688	15,719	11,429	72.7	40,122	9.4
Automobile parking, repair, and services.....	18,460	15,381	83.3	29,955	19,343	16,229	83.9	35,821	19.6
Repair services, except automobile.....	10,612	8,596	81.0	6,250	10,375	8,211	79.1	7,588	-21.4
Amusement and recreation services.....	12,520	8,272	66.1	45,491	13,809	10,532	76.3	19,038	73.7
Medical services.....	17,332	14,776	85.3	32,761	19,831	16,783	84.6	35,605	8.7
Offices of physicians and surgeons.....	8,172	6,796	83.2	12,893	11,263	9,470	84.1	17,522	35.9
Other medical services.....	9,160	7,980	87.2	19,868	8,568	7,313	85.4	18,083	-9.0
Legal services.....	20,133	15,095	75.0	20,889	22,823	18,236	79.9	28,725	37.5
Engineering and architectural services.....	6,511	4,934	75.8	8,296	5,682	4,428	77.9	8,391	1.1
Accounting, auditing, and bookkeeping services.....	8,193	7,097	86.6	10,067	8,411	7,210	85.7	12,443	23.6
Other services.....	2,238	1,684	75.2	1,295	2,518	1,779	70.7	1,974	52.4
Nature of business not allocable.....	12,265	6,168	50.3	9,830	1,179	(1)	-	(1)	-

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH NET PROFIT

Table 30.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF TOTAL DEDUCTIONS¹ TO BUSINESS RECEIPTS AND SIZE OF BUSINESS RECEIPTS

Total deductions ¹ as a percent of business receipts	Size of business receipts								
	Total			\$1 under \$10,000			\$10,000 under \$20,000		
	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	701,660	63,674,634	10,007,899	184,895	762,440	366,856	98,520	1,413,722	503,891
95 percent and over.....	46,233	21,037,589	498,644	16,077	65,776	17,618	8,802	127,755	16,303
90 percent under 95 percent.....	41,375	13,463,383	909,380	10,119	47,219	4,758	7,723	112,344	9,665
85 percent under 90 percent.....	39,861	8,004,470	937,211	11,403	51,757	7,321	8,281	120,696	16,475
80 percent under 85 percent.....	67,491	4,883,831	814,384	12,268	50,201	11,936	8,135	120,010	20,936
75 percent under 80 percent.....	2,562	2,427,351	612,893	12,111	51,03	13,547	7,929	114,428	25,351
70 percent under 75 percent.....	42,417	2,123,697	552,906	10,698	48,783	13,940	7,560	109,164	30,223
65 percent under 70 percent.....	34,552	1,511,189	442,108	10,770	47,334	19,272	6,477	93,678	29,901
60 percent under 65 percent.....	31,970	1,113,495	431,778	10,072	50,883	20,402	6,334	91,006	32,856
55 percent under 60 percent.....	30,154	1,158,400	467,494	10,258	43,671	22,041	6,065	88,797	36,616
50 percent under 55 percent.....	21,275	1,107,747	509,423	9,368	41,442	20,310	4,980	72,589	34,271
Less than 50 percent.....	138,439	5,271,677	3,407,096	28,659	225,641	179,729	25,342	349,584	237,373
Percent not computed:									
Partnerships without deductions.....	14,008	91,805	124,661	17,192	28,226	35,888	1,034	13,666	13,961
Partnerships without business receipts.....	3,673	-	29,882	-	-	-	-	-	-

Total deductions ¹ as a percent of business receipts	Size of business receipts								
	\$20,000 under \$30,000			\$30,000 under \$40,000			\$40,000 or more		
	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total.....	67,361	1,639,593	495,772	48,706	1,655,140	461,231	293,501	8,177,779	2,150,267
95 percent and over.....	6,057	146,742	10,559	4,438	152,861	12,776	50,359	21,444,455	641,387
90 percent under 95 percent.....	7,099	177,409	15,664	5,147	176,262	13,801	61,287	12,952,149	915,492
85 percent under 90 percent.....	6,416	158,783	10,847	5,614	194,153	24,606	45,247	7,479,081	868,962
80 percent under 85 percent.....	6,305	154,920	27,222	5,820	191,470	31,753	33,203	4,360,226	722,537
75 percent under 80 percent.....	6,887	161,731	41,381	4,985	172,998	37,427	20,250	2,414,691	495,187
70 percent under 75 percent.....	7,451	136,782	35,732	4,509	158,541	41,152	14,105	1,670,822	431,859
65 percent under 70 percent.....	6,603	113,437	34,738	3,333	111,337	34,853	9,321	1,140,843	343,344
60 percent under 65 percent.....	4,141	101,672	37,114	2,819	76,381	36,213	7,706	853,053	305,103
55 percent under 60 percent.....	4,096	78,745	40,443	2,510	55,784	33,345	7,225	636,598	335,045
50 percent under 55 percent.....	3,066	73,705	32,706	1,914	66,813	25,111	6,507	353,198	394,166
Less than 50 percent.....	12,760	303,604	143,898	7,686	258,244	161,900	33,342	4,133,991	2,634,196
Percent not computed:									
Partnerships without deductions.....	278	6,163	6,469	151	1,106	1,294	313	38,572	62,989
Partnerships without business receipts.....	-	-	-	-	-	-	-	-	-

¹Total deductions does not include payments to partners.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 31.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS

Industrial division and selected years	Partnerships with and without net profit						Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions			Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deductions		Net profit (Thousand dollars)
				Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)						Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	
ALL INDUSTRIAL DIVISIONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1945.....	627,049	47,301,464	46,626,600	32,317,237	483,557	7,732,955	6,767,715	573,880	45,467,120	45,323,992	31,291,393	426,924	7,313,842	8,435,211
1947.....	888,852	60,330,764	59,647,371	42,114,237	613,094	10,033,927	7,678,501	795,970	57,364,667	56,943,592	39,670,578	716,366	8,117,550	8,105,362
1949.....	958,591	79,485,477	78,653,132	55,530,272	1,526,059	1,534,360	8,344,266	479,681	79,289,731	79,106,451	56,676,334	1,286,427	12,797,971	12,291,359
1951.....	970,627	n.a.	84,693,185	52,353,543	2,137,800	n.a.	8,758,488	779,335	n.a.	70,273,306	43,684,636	n.a.	n.a.	9,213,345
1953.....	953,840	n.a.	77,513,675	48,699,705	2,017,335	n.a.	8,649,053	765,450	n.a.	67,557,661	41,866,930	1,616,749	n.a.	9,487,390
1959.....	947,396	71,406,071	77,046,643	47,162,367	2,102,782	20,226,274	8,344,367	759,172	71,000,298	69,328,273	42,004,102	1,595,258	17,145,723	1,720,305
1960.....	940,560	74,307,629	72,894,735	43,441,533	2,093,506	20,422,217	8,360,373	739,422	66,193,411	64,973,846	38,544,920	1,539,015	16,878,834	1,373,289
1961.....	938,966	74,706,827	73,412,664	44,568,579	2,178,293	19,271,333	8,532,136	727,725	66,352,186	65,217,111	39,105,927	1,575,740	15,924,447	9,745,507
1962.....	932,181	73,672,672	72,303,784	43,699,378	2,123,291	19,246,948	8,513,119	718,475	66,592,838	65,232,807	38,592,838	1,551,108	15,643,286	9,746,439
1963.....	924,276	73,274,451	71,762,372	43,076,617	2,267,622	19,262,046	8,668,166	701,660	64,953,784	63,674,034	37,837,310	1,564,986	15,542,439	10,007,599
AGRICULTURE, FORESTRY, AND FISHERIES														
1945.....	100,409	1,889,177	1,878,774	1,110,223	68,835	242,342	467,777	90,674	1,755,831	1,746,089	988,532	60,565	208,576	497,558
1947.....	120,402	3,068,943	3,458,463	1,776,328	116,267	422,796	733,527	106,566	3,022,629	2,918,022	1,998,446	179,441	354,649	736,143
1949.....	143,643	3,019,311	3,495,477	2,504,434	240,084	583,337	485,556	112,021	3,022,329	2,918,241	1,907,067	174,331	413,071	627,303
1951.....	146,910	n.a.	4,323,272	1,317,418	331,430	n.a.	686,689	115,289	n.a.	3,568,406	1,024,295	233,161	n.a.	819,367
1953.....	144,715	n.a.	4,242,768	1,352,517	326,137	n.a.	651,623	113,286	n.a.	3,465,022	1,039,530	233,161	n.a.	816,278
1959.....	141,715	4,432,813	4,307,393	1,229,814	311,464	2,282,084	589,441	107,350	3,637,415	3,543,103	972,220	226,558	1,687,795	750,542
1960.....	136,306	4,454,465	4,352,368	1,198,134	330,759	2,150,682	594,793	103,876	3,614,349	3,538,597	910,449	235,812	1,742,279	728,594
1961.....	136,352	4,711,507	4,609,720	2,197,191	343,647	1,586,861	609,793	103,746	3,882,868	3,802,428	1,722,060	250,647	1,112,751	785,410
1962.....	135,647	4,767,873	4,682,847	2,184,385	353,867	1,402,693	603,206	101,664	4,213,964	4,164,859	2,148,459	247,758	888,866	836,401
1963.....	130,420	4,600,591	4,689,503	2,189,138	326,041	1,010,694	566,513	95,820	3,898,347	3,808,028	2,176,034	235,822	718,562	761,877
MINING														
1945.....	11,137	563,727	563,372	303,256	32,456	131,922	65,443	7,700	477,476	477,476	236,317	26,184	122,845	101,469
1947.....	13,879	330,890	330,800	136,092	47,483	252,302	123,448	10,127	743,293	725,664	343,544	38,332	200,182	161,372
1949.....	21,643	1,356,248	1,308,248	628,457	82,238	703,936	158,477	11,231	1,188,149	1,146,615	485,619	61,036	288,946	352,548
1951.....	15,383	n.a.	1,307,111	622,386	142,726	n.a.	78,110	9,595	1,010,510	1,010,510	434,656	n.a.	n.a.	170,919
1953.....	18,073	n.a.	1,034,473	611,742	106,522	n.a.	45,959	11,290	n.a.	760,774	364,646	67,586	n.a.	127,459
1959.....	13,301	986,337	956,740	462,503	91,315	437,300	25,714	7,921	733,595	711,898	314,990	55,510	245,012	113,083
1960.....	15,697	1,043,288	1,006,936	467,924	103,367	499,913	42,816	8,400	743,074	721,616	310,354	59,997	283,375	114,343
1961.....	15,939	1,018,877	984,842	565,279	99,763	362,000	18,225	8,903	789,383	767,011	407,042	64,235	206,446	111,670
1962.....	15,040	944,894	912,334	500,615	83,941	344,099	13,761	8,944	714,356	691,641	336,384	53,946	211,605	112,401
1963.....	14,150	935,143	893,581	484,560	78,717	381,363	16,497	8,747	726,403	697,644	336,735	52,092	213,925	117,051
CONTRACT CONSTRUCTION														
1945.....	24,825	1,712,747	1,689,360	1,195,482	26,255	258,487	232,523	23,282	1,585,994	1,565,994	1,084,304	12,020	236,469	243,201
1947.....	52,592	3,519,820	3,482,525	2,422,763	64,886	529,838	502,333	49,199	3,360,108	3,324,716	2,294,174	58,026	483,431	519,477
1949.....	67,010	7,089,165	7,033,833	5,167,342	140,434	1,002,100	779,289	62,492	6,392,948	6,302,938	4,483,942	125,991	923,305	819,710
1951.....	65,945	n.a.	7,535,301	5,386,101	192,934	n.a.	778,739	58,273	6,558,026	6,558,026	4,555,464	n.a.	n.a.	838,123
1953.....	60,945	n.a.	7,337,387	5,476,813	172,080	n.a.	715,803	52,115	n.a.	6,360,026	4,634,647	144,661	n.a.	768,478
1959.....	67,130	7,874,934	7,788,135	5,559,971	224,251	1,367,872	712,840	57,481	6,772,682	6,710,360	4,793,919	166,188	1,124,537	803,038
1960.....	62,451	7,663,365	7,483,633	5,487,432	168,022	1,200,066	637,085	52,424	6,712,514	6,662,037	3,821,513	136,189	1,011,279	713,533
1961.....	62,290	7,503,330	7,432,568	5,767,076	163,377	889,637	690,280	51,869	6,251,381	6,194,163	4,648,183	132,619	698,256	770,283
1962.....	56,164	6,877,553	6,804,381	5,284,785	153,763	845,236	584,149	49,019	6,150,327	5,791,860	4,376,860	112,371	661,265	649,811
1963.....	60,408	6,711,722	6,694,915	5,280,665	138,624	927,905	624,228	50,047	5,933,869	5,872,427	4,378,949	109,912	711,366	733,942
MANUFACTURING														
1945.....	61,196	10,608,660	10,533,236	7,593,200	94,899	1,434,951	1,505,610	55,545	10,308,552	10,238,135	7,341,547	83,362	1,351,023	1,528,926
1947.....	74,978	17,959,588	17,905,673	12,653,525	112,619	1,601,656	1,505,610	63,244	17,444,776	17,444,776	9,291,253	99,236	1,090,982	1,920,136
1949.....	63,144	14,425,036	14,356,306	9,704,518	134,215	1,601,656	1,505,610	63,244	17,444,776	17,444,776	9,291,253	99,236	1,090,982	1,920,136
1951.....	51,870	n.a.	8,006,637	5,663,611	196,017	n.a.	703,440	40,470	7,159,582	7,159,582	4,807,891	n.a.	n.a.	737,237
1953.....	50,745	n.a.	8,006,637	5,663,611	196,017	n.a.	703,440	40,470	7,159,582	7,159,582	4,807,891	155,166	n.a.	737,237
1959.....	47,869	7,756,708	7,702,613	5,335,354	172,564	1,599,097	649,693	38,681	7,037,923	6,991,887	4,793,335	147,781	1,396,862	684,842
1960.....	47,183	7,424,192	7,372,219	5,050,893	167,129	1,601,946	602,274	37,898	6,606,613	6,567,029	4,440,512	138,590	1,366,445	663,127
1961.....	44,462	6,996,121	6,845,687	5,019,037	151,271	1,198,699	567,114	34,909	6,107,450	6,063,476	4,378,321	126,225	976,949	626,405
1962.....	43,091	6,702,990	6,653,967	4,870,220	141,380	1,096,463	594,927	35,119	6,037,235	5,995,113	4,338,540	118,938	979,131	643,125
1963.....	39,368	6,155,987	6,106,914	4,462,866	128,458	1,021,600	543,063	31,342	5,510,133	5,470,868	3,938,720	110,092	879,131	582,190
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1945.....	12,300	607,313	600,510	248,212	26,298	230,831	101,972	10,656	557,066	551,146	223,609	22,098	204,097	107,262
1947.....	20,776	774,605	763,995	305,660	45,736	298,040	125,169	17,624	716,800	707,103	276,970	39,182	267,970	132,794
1949.....	20,349	981,449	970,216	353,967	65,513	395,379	166,590	17,297	917,167	906,458	325,592	57,182	361,205	173,188
1951.....	16,873	n.a.	1,057,162	254,222	69,279	n.a.	139,948	13,804	n.a.	944,945	227,471	n.a.	n.a.	152,249
1953.....	17,198	n.a.	1,047,915	281,973	76,502	n.a.	131,685	13,009	n.a.	941,977	241,417	63,966	n.a.	143,100
1959.....	17,623	1,119,613	1,105,980	277,601	75,029	635,337	131,646	13,817	991,397	979,255	236,754	62,502	546,387	145,754
1960.....	17,638	1,013,882	1,000,332	198,506	76,160	610,296	128,926	13,786	8					

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 31. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS —Continued

Industrial division and selected years	Partnerships with and without net profit						Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deductions Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Less: loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Deductions Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
NATURE OF BUSINESS NOT ALLOCABLE														
1945.....	12,462	532,203	517,406	307,403	9,527	113,000	106,473	11,406	514,813	502,647	297,161	5,921	103,332	108,354
1946.....	12,722	455,811	438,583	223,843	8,975	120,533	102,455	12,641	431,923	415,908	204,750	1,875	107,812	109,486
1947.....	12,172	127,771	124,108	39,294	3,903	47,746	35,915	5,278	111,190	108,309	36,449	2,760	31,860	38,430
1948.....	15,142	n.a.	346,623	158,490	7,932	n.a.	52,962	16,910	n.a.	287,625	113,406	n.a.	n.a.	84,248
1949.....	12,405	n.a.	246,483	122,551	5,346	n.a.	52,847	3,263	n.a.	149,554	14,210	4,222	n.a.	55,764
1950.....	12,205	269,152	265,105	119,627	7,820	48,134	41,561	8,543	254,421	241,133	103,210	6,393	78,837	56,431
1951.....	12,242	145,668	141,292	36,403	3,820	60,473	41,447	5,775	136,464	122,824	39,256	2,711	46,594	48,353
1952.....	12,120	77,531	76,567	22,393	2,392	55,268	49,954	3,432	88,416	87,204	27,115	1,961	27,032	32,252
1953.....	14,077	184,120	177,448	81,423	4,445	54,031	51,322	3,821	157,517	154,638	71,614	313	31,072	44,918
1954.....	14,100	149,705	144,552	11,527	71	11,724	41,771	311	142,444	141,077	14,427	40	1,334	6,443

Net loss exceeded net profit.

n.a. - Not available.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 32.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
All industrial groups.....	1,313,184	1,007,931,361	348,709,180	29,545,982	54,774,247	1,451,425,634	106,334,545	808,942	886,517,172	833,651,121	25,547,347	61,204,535	1,333,356,922	91,254,326
Agriculture, forestry, and fisheries.....	23,270	7,386,375	7,492,990	348,313	95,652	5,243,592	711,462	12,237	5,036,374	4,747,011	167,915	327,500	3,981,668	431,635
Farms.....	16,227	5,770,870	5,354,022	19,757	49,627	4,816,578	579,775	7,861	3,056,531	2,824,531	125,311	253,571	2,119,868	330,421
Agricultural services and farming and trapping.....	5,642	2,007,331	1,944,973	47,753	43,165	1,254,434	154,434	3,630	1,586,369	1,534,142	37,104	64,984	733,095	90,660
Fishing and fishing services.....	138	6,110,637	1,054,967	934	1,375	119,469	1,450	278	95,026	90,857	3,343	5,026	25,806	5,311
Fisheries.....	913	95,447	43,247	4,874	1,634	77,500	4,603	468	70,510	65,431	5,343	5,026	25,806	5,311
Mining.....	14,878	13,055,307	13,463,985	842,167	1,303,730	17,343,228	947,340	6,994	12,982,324	12,443,936	673,923	1,543,936	13,601,736	808,381
Metal mining.....	1,136	2,459,275	2,364,901	169,323	204,390	4,563,799	364,681	217	2,366,743	2,272,923	154,553	319,889	3,029,330	343,686
Iron ores.....	100	784,137	753,793	69,588	3,630	1,393,946	60,004	38	780,961	744,180	68,823	117,555	1,352,979	95,511
Copper, lead, zinc, and silver ores.....	46	1,388,847	1,388,793	73,504	173,534	2,393,938	259,546	38	1,388,101	1,388,101	73,063	183,692	2,393,938	240,445
Miscellaneous metal mining.....	54	213,911	189,945	17,564	16,724	403,363	43,931	117	199,981	192,576	15,667	16,642	325,116	40,821
Coal mining.....	2,480	3,408,689	3,321,099	146,472	65,012	5,343,956	701,439	1,108	1,863,409	1,793,551	107,173	107,173	1,841,886	49,873
Crude petroleum, natural gas, and natural gas liquids and services.....	7,922	5,900,860	5,542,834	357,208	806,629	7,697,671	305,136	3,697	4,841,558	4,558,719	271,020	946,738	5,707,355	245,642
Trade petroleum, natural gas, and natural gas liquids.....	7,543	5,247,610	3,976,270	216,760	727,447	6,443,315	231,851	1,972	3,612,016	3,396,375	168,925	830,100	4,006,767	185,200
Oil and gas field services.....	3,373	1,650,650	1,566,664	140,743	79,182	1,250,356	73,345	1,725	1,229,542	1,161,342	102,095	116,638	1,000,588	65,448
Nonmetallic minerals (except fuels) mining.....	3,340	2,186,483	2,121,251	178,794	133,699	2,735,662	207,474	1,972	1,910,614	1,853,763	141,171	180,811	2,126,615	160,174
Crushed, crushed, and dimension stone; sand and gravel.....	2,644	1,663,999	1,635,179	133,247	105,391	1,863,016	110,946	1,748	1,381,669	1,345,247	111,121	125,804	1,356,806	86,634
Miscellaneous nonmetallic minerals, except fuels.....	646	628,434	601,762	42,147	28,108	1,076,646	76,528	24	528,945	511,516	11,111	55,007	769,809	73,540
Contract construction.....	96,465	45,013,313	44,731,360	919,536	645,373	21,387,805	3,634,428	56,726	34,799,611	34,128,094	613,381	1,159,757	15,476,669	1,659,932
General contractors.....	47,320	29,027,110	28,336,969	514,183	386,723	14,836,392	1,724,431	26,879	21,799,246	21,365,797	432,631	714,123	10,523,085	983,215
Building construction.....	36,574	17,701,846	17,134,893	160,162	149,444	9,434,321	1,438,411	20,084	13,782,429	13,505,797	118,180	347,260	9,217,339	819,342
Heavy construction, except building construction.....	10,435	11,191,574	10,865,723	409,256	245,004	5,401,980	274,642	6,590	9,937,360	8,893,249	319,174	246,691	4,253,606	157,233
General contractors not elsewhere classified.....	411	137,690	137,618	4,164	1,725	88,472	11,365	225	79,146	76,986	1,278	3,191	52,140	7,243
Special trade contractors.....	48,135	16,466,616	16,294,513	338,465	254,034	6,458,468	901,810	29,335	13,938,265	13,795,940	178,941	439,547	7,200,361	675,249
Plumbing, heating, and air conditioning.....	11,920	4,413,312	4,377,308	42,120	69,226	1,743,676	337,436	1,419	3,986,974	3,959,925	31,181	104,841	1,335,321	246,692
Electrical work.....	6,957	2,860,187	2,770,458	27,024	47,394	1,144,164	141,054	4,393	2,407,428	2,381,095	20,762	83,218	890,634	108,326
Special trade contractors not elsewhere classified.....	29,097	9,079,910	8,973,469	168,411	133,033	3,992,034	413,721	17,216	6,970,923	6,893,249	124,779	246,691	6,609,144	311,423
Trucking, warehousing, and express.....	161	170,207	170,278	4,083	9,329	69,594	11,099	89	163,538	161,671	1,908	6,797	65,302	9,610
Tractor not elsewhere classified.....	910	118,087	118,778	3,386	9,116	91,345	6,200	312	71,130	69,934	1,208	6,087	53,123	4,071
Manufacturing.....	13,779	425,485,251	419,334,391	13,035,351	2,776,221	31,128,363	64,663,275	119,573	395,551,471	385,460,435	12,111,317	3,490,782	861,129	59,773,777
Food and kindred products.....	18,310	65,159,818	64,383,406	1,311,048	2,279,301	27,424,373	9,582,679	1,419	58,626,313	57,320,586	1,100,507	1,757,785	27,424,373	6,210,611
Food and kindred products, except beverages.....	14,998	55,245,977	54,674,860	942,200	1,665,642	23,434,100	7,101,125	10,058	52,339,284	51,039,284	848,935	1,249,858	21,356,644	4,993,260
Meat products.....	1,285	16,494,977	16,494,977	141,343	167,672	4,763,707	706,423	1,735	14,421,009	14,366,765	1,479,315	19,215	1,605,644	615,101
Dairy products.....	3,614	4,781,703	4,684,200	199,521	295,333	3,705,706	609,346	3,339	3,672,468	3,575,877	1,023	330,389	3,575,877	570,526
Canned and frozen foods.....	3,497	5,133,535	5,059,846	110,535	295,268	3,406,395	1,175,089	1,276	3,596,283	3,531,959	98,538	330,389	3,531,959	430,854
Grain mill products.....	1,449	8,035,618	7,913,178	134,441	361,755	3,405,420	688,613	1,497	7,440,688	7,326,019	1,448,852	377,690	3,144,349	624,658
Bakery products.....	2,179	7,769,036	7,727,912	124,126	167,385	1,855,930	344,681	1,335	3,993,656	3,765,985	105,893	189,404	1,607,801	313,827
Sugar.....	1,105	2,158,743	2,076,524	56,127	181,555	1,371,554	337,250	97	2,069,969	1,988,905	54,944	185,878	1,524,310	323,898
Confectionery and related products.....	374	1,239,112	1,265,477	8,331	141,387	216,638	237,457	358	1,440,915	1,420,902	25,972	145,114	725,643	215,794
Overhead and animal oils.....	469	2,693,433	2,653,950	54,401	44,482	1,355,308	384,234	333	2,449,560	2,419,970	47,543	56,321	1,117,937	343,134
Food and kindred products, not elsewhere classified.....	1,716	9,008,112	8,767,150	63,384	175,796	1,763,757	437,421	1,023	7,783,788	7,748,050	57,169	190,347	1,435,022	375,788
Food and kindred products not elsewhere classified.....	1,716	9,008,112	8,767,150	63,384	175,796	1,763,757	437,421	1,023	7,783,788	7,748,050	57,169	190,347	1,435,022	375,788
Beverages.....	3,112	9,911,941	9,733,546	468,346	607,809	6,998,973	1,431,554	4,361	9,387,531	9,240,439	252,272	630,927	9,788,696	1,426,341
Malt liquors and malt.....	260	3,607,620	3,568,472	105,424	190,700	1,967,407	234,595	176	3,593,915	3,589,978	10,157	1,159,995	1,719,546	206,546
Wine, brandy, and rumy spirits.....	131	328,398	324,313	6,144	13,472	230,959	73,937	70	236,599	233,325	4,201	16,588	1,151,316	57,783
Distilled, rectified, and blended liquor, except brandy.....	88	3,144,712	3,064,497	48,856	131,812	2,199,971	919,499	62	3,122,438	3,090,235	48,811	132,997	2,187,305	913,208
Bottled soft drinks and flavorings.....	1,833	2,952,211	2,874,211	107,421	271,625	1,876,636	273,579	2,053	2,634,379	2,597,901	98,103	295,747	1,729,317	248,804
Textile mill products.....	191	6,681,796	6,641,205	55,248	64,150	3,476,331	1,699,246	1,446	6,587,972	6,516,523	54,475	677,955	3,820,063	647,963
Textile mill products, except wool.....	6,443	16,228,492	16,141,546	407,817	667,789	2,973,685	2,963,333	4,335	14,981,017	14,926,302	35,027	368,637	1,608,048	1,253,444
Broad woven fabric mills and finishing, except wool.....	1,314	3,215,331	3,154,227	107,529	277,403	1,836,962	2,963,333	321	2,990,233	2,946,384	152,040	171,258	3,281,324	1,066,129
Broad woven fabric mills, not elsewhere classified.....	397	3,557,998	3,522,455	112,823	155,400	1,451,336	713,270	261	2,991,433	2,946,384	98,147	171,258	2,087,603	624,711
Dyeing and finishing textile, except wool.....	163	1,077,808	1,064,201	38,653	100,747	1,860,370	345,357	126	1,609,413	1,594,012	37,498	144,390	1,023,908	330,641
Fabrics and knit goods.....	734	976,525	967,581	41,256	20,660	515,256	140,162	440	795,398	788,938	15,975	33,209	409,807	111,303
Broad woven fabric mills and finishing, wool.....	34	1,132,767	1,114,742	30,370	34,359	783,734	217,500	221	989,240	967,025	28,456	62,536	666,134	186,939
Knitting mills.....	1,107	3,039,447	3,005,613	66,767	131,017	1,557,769	509,346	1,510	2,665,776	2,638,484	55,			

Footnote at end of table.

Table 32.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income					Returns with net income								
	Number of returns	Total receipts (Thousands of dollars)	Business receipts (Thousands of dollars)	Depreciation (Thousands of dollars)	Net income (less deficit) (Thousands of dollars)	Total assets (Thousands of dollars)	Inventory, end-of-year (Thousands of dollars)	Number of returns	Total receipts (Thousands of dollars)	Business receipts (Thousands of dollars)	Depreciation (Thousands of dollars)	Net income (Thousands of dollars)	Total assets (Thousands of dollars)	Inventory, end-of-year (Thousands of dollars)
Manufacturing--Continued														
Apparel and other fabricated textile products.....	17,131	14,392,852	14,272,032	105,882	74,088	5,703,507	2,109,880	11,201	12,486,431	12,382,876	15,129	441,052	5,091,834	1,859,598
Men's and boys' clothing.....	2,741	4,499,705	4,450,043	33,272	166,941	2,177,087	870,043	1,874	4,112,138	4,067,055	30,563	182,202	1,989,074	793,585
Women's, children's, and infants' clothing.....	8,485	7,024,117	6,973,494	44,270	240,354	2,375,001	781,091	5,707	5,976,268	5,933,780	37,389	190,408	2,597,743	687,080
Miscellaneous apparel and accessories.....	2,635	1,441,261	1,441,261	8,066	17,082	521,523	203,172	1,615	1,017,257	1,009,733	7,441	38,314	439,408	169,086
Miscellaneous fabricated textile products.....	3,221	1,483,334	1,475,094	13,081	34,832	640,681	209,508	2,000	1,249,868	1,241,870	15,459	44,564	528,119	164,103
Apparel and other fabricated textile products not allocable.....	46	135,140	135,140	1,298	5,479	78,315	46,066	3	130,380	130,438	1,777	5,564	77,384	45,744
Lumber and wood products, except furniture.....	8,817	9,940,500	9,585,325	242,285	362,818	6,125,393	1,325,571	5,904	7,952,462	7,630,832	215,869	421,746	5,669,287	1,070,102
Logging, lumber and wood basic products.....	2,207	4,103,045	3,874,878	145,153	198,411	3,130,363	532,529	1,141	3,728,046	3,514,597	130,737	424,894	4,559,340	478,130
Millwork, veneers, plywood, and prefabricated structural products.....	3,173	3,959,421	3,506,364	69,405	104,463	2,313,461	496,457	1,519	3,161,387	3,080,477	61,797	145,115	2,644,688	425,843
Miscellaneous wood products, except furniture.....	2,437	1,534,031	1,204,083	27,728	39,994	671,143	195,585	1,604	1,025,035	1,025,558	23,335	52,737	569,129	166,129
Furniture and fixtures.....	6,613	5,760,450	5,883,790	31,229	137,327	3,923,079	333,865	4,395	5,044,313	4,981,410	77,654	288,367	4,572,970	691,779
Household furniture.....	4,494	3,683,211	3,460,140	57,089	165,162	2,785,903	544,347	3,897	3,410,975	3,369,128	47,457	191,327	3,584,451	459,451
Furniture and fixtures, except household furniture.....	2,119	1,977,239	1,942,890	34,440	72,165	1,137,176	289,518	1,508	1,633,378	1,611,102	27,807	97,040	943,148	241,328
Paper and allied products.....	4,165	13,195,431	12,892,344	630,791	914,801	11,737,448	1,638,162	2,875	12,185,217	11,889,237	591,253	981,300	11,493,360	1,849,654
Pulp, paper, and paperboard.....	412	7,728,348	7,510,033	474,576	570,362	8,389,466	931,517	278	7,466,640	7,249,849	456,393	583,313	7,933,423	895,171
Pulp mills.....	57	505,771	481,995	2,754	36,315	834,146	67,662	43	443,934	420,943	28,589	44,745	626,157	52,981
Paper, paperboard, building paper, and building board mills.....	355	7,223,177	7,028,038	430,321	533,447	4,455,316	803,855	235	7,022,706	6,827,706	427,804	541,168	7,309,266	862,130
Converted paper and paperboard products, except containers.....	2,015	3,088,146	3,034,106	82,097	244,176	1,797,449	435,577	1,427	3,673,347	3,623,951	69,865	269,106	1,708,903	367,302
Paperboard boxes and other containers.....	1,738	2,342,705	2,342,705	74,118	105,262	1,447,937	271,388	1,170	2,045,230	2,016,637	64,995	177,481	1,559,034	234,181
Printing, publishing, and allied industries.....	21,275	16,036,549	15,553,457	406,205	2,203,314	11,083,904	1,297,835	13,459	13,476,937	13,476,142	334,900	1,156,007	9,781,319	1,115,654
Publishing and printing.....	7,446	9,085,702	8,728,147	200,715	712,113	6,942,148	666,249	4,794	8,177,918	7,842,446	184,250	779,200	6,438,452	998,452
Newspapers.....	3,352	4,313,506	4,603,031	135,706	456,736	3,794,144	131,720	2,547	4,505,341	4,302,341	128,506	469,148	3,650,810	126,553
Periodicals.....	2,286	2,371,650	2,301,468	35,764	89,564	1,455,787	175,342	1,164	1,885,136	1,835,722	28,035	126,067	1,766,126	112,678
Book publishing or publishing and printing, and miscellaneous publishing.....	4,207	1,301,002	1,343,667	29,345	166,113	1,693,917	344,630	1,083	1,786,741	1,711,213	27,561	184,183	1,591,309	399,221
Printing, including manifold business forms and books.....	9,457	5,707,639	5,626,582	173,603	258,778	3,470,093	531,695	9,237	4,727,895	4,660,616	145,790	304,328	3,816,032	447,663
Bookbinding and printing trade services.....	3,685	1,819,256	1,741,194	30,910	55,831	693,471	81,315	2,304	1,953,159	1,914,422	24,424	67,590	1,513,371	66,082
Printing, publishing, and allied industries not allocable.....	187	47,962	49,560	777	2,792	26,681	2,873	124	41,565	41,358	594	3,389	21,871	2,552
Chemicals and allied products.....	10,804	33,728,120	32,706,068	1,698,754	3,841,285	21,146,981	4,924,432	9,552	35,436,420	31,244,418	1,563,302	3,969,675	27,411,358	4,673,948
Basic chemicals, plastics materials and synthetic resins, rubber and man-made fibers, except glass.....	3,043	11,781,726	11,351,387	811,602	1,508,613	11,896,039	1,643,956	1,924	11,781,170	10,783,753	745,542	1,564,933	11,318,259	1,573,461
Basic chemicals.....	1,413	5,346,322	5,205,227	342,602	434,655	5,245,974	858,287	881	5,173,707	5,031,710	320,056	453,739	5,206,569	833,221
Plastics materials and synthetic resins, rubber, and man-made fibers, except glass.....	1,630	6,433,494	6,146,160	479,000	1,073,608	6,441,065	785,669	1,043	6,026,463	5,751,943	425,486	1,111,634	5,821,660	740,240
Drugs.....	1,325	4,659,145	4,505,870	115,476	723,607	3,827,843	768,220	721	4,495,271	4,367,120	109,921	734,509	3,645,612	720,430
Soap, cosmetics, perfumes, and related products.....	2,422	4,933,611	4,805,789	78,201	474,301	2,897,368	542,605	1,229	4,717,003	4,591,612	75,650	473,485	2,724,526	503,361
Soap and related products, except perfumes, cosmetics, and other toilet preparations.....	1,601	3,557,061	3,463,054	64,689	304,744	2,011,423	356,526	853	3,444,606	3,351,695	63,197	314,360	1,953,850	336,320
Perfumes, cosmetics, and other toilet preparations.....	821	1,376,550	1,342,735	13,512	169,557	885,945	186,079	376	1,272,397	1,239,917	12,453	179,625	776,671	167,541
Paints and allied products, including gum and wood chemicals.....	1,344	2,724,490	2,678,715	56,506	189,789	1,652,398	444,122	821	2,577,544	2,533,506	54,034	209,625	1,558,387	413,239
Fertilizers and other agricultural chemicals.....	1,162	1,611,646	1,577,197	36,242	50,603	1,286,140	213,223	767	1,302,044	1,272,424	27,620	69,400	1,212,553	12,823
Miscellaneous chemical products.....	1,355	2,987,181	2,891,904	139,941	200,995	2,594,502	423,445	932	2,907,946	2,818,946	136,109	298,121	2,394,942	407,437
Chemical and allied products not allocable.....	153	5,037,421	4,893,206	394,386	604,627	5,276,100	892,711	88	5,036,952	4,819,437	394,386	634,579	5,355,093	684,684
Petroleum refining and related industries.....	1,259	4,013,594	4,017,388	1,772,022	4,657,393	5,109,175	3,512,034	927	43,727,021	42,601,742	1,720,262	2,689,362	43,827,315	3,409,415
Petroleum refining.....	379	4,013,594	4,017,388	1,772,022	4,657,393	5,109,175	3,512,034	927	43,727,021	42,601,742	1,720,262	2,689,362	43,827,315	3,409,415
Petroleum refining, without extraction.....	279	4,008,356	3,911,128	583,307	45,860	1,965,627	1,879,389	113	1,725,459	1,693,872	46,442	61,596	1,511,521	175,574
Integrated petroleum and coal extraction.....	120	4,608,269	38,516,472	1,664,216	2,546,204	48,779,333	3,195,701	89	4,616,404	37,614,332	1,646,416	2,563,247	47,654,412	3,115,792
Miscellaneous petroleum and coal products.....	860	1,400,669	1,364,788	43,444	964,755	964,755	129,344	725	1,323,548	1,288,538	46,924	67,519	1,235,792	123,249
Rubber and miscellaneous plastics products.....	4,345	8,893,039	8,704,428	521,424	624,181	6,244,181	1,232,731	2,781	8,144,035	7,944,166	171,918	575,668	5,782,792	1,411,373
Tires and inner tubes.....	96	5,042,431	4,910,519	186,495	340,932	3,751,505	997,052	73	4,866,677	4,835,582	183,957	342,707	3,690,202	984,192
Rubber products, except tires and inner tubes.....	951	1,914,968	1,879,455	56,430	112,987	2,492,686	295,815	743	1,777,286	1,739,499	46,636	119,591	1,888,899	273,673
Miscellaneous plastics products.....	3,298	1,935,640	1,914,454	60,513	67,473	1,125,420	134,864	1,668	1,406,072	1,390,135	113,210	783,891	1,531,508	153,508
Leather and leather products.....	3,030	4,963,070	4,917,463	55,341	131,179	2,505,465	797,344	1,107	4,197,426	4,158,926	43,370	184,236	2,097,855	639,666
Footwear, except rubber.....	3,044	3,050,455	3,020,371	34,109	103,373	1,582,736	498,441	613	2,547,955	2,522,134	24,896	116,687	1,344,444	402,316
Leather tanning and finishing, and leather products, not elsewhere classified.....	786	1,912,615	1,897,072	56,231	97,086	922,747	298,895	1,434	1,649,471	1,636,793	18,476	67,549	753,211	137,350
Stone, clay, and glass products.....	8,382	15,114,295	11,874,770	236,614	455,655	10,309,435	1,538,914	5,599	11,641,530	10,917,480	18,476	1,024,469	9,360,387	1,411,131
Glass and glass products.....	702	3,076,923	3,060,797	139,848	317,527	2,584,334	490,100	465	2,941,223	2,880,455	133,203	330,173	2,313,050	477,896
Cement, hydraulic.....	143	1,719,520	1,661,508											

ACTIVE CORPORATION RETURNS

Table 32.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP.—Continued

Industrial group	Returns with and without net income					Returns with net income					Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year 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returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total 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(Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts 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(Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation 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(Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total receipts (Thousand dollars)	Number of returns	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Business receipts (Thousand dollars)	Total 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Continued on next page

Table 32.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income						Returns with net income							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
Manufacturing—Continued														
Scientific instruments; photographic equipment; watches and clocks.....	3,968	1,308,419	1,750,967	297,594	737,160	6,170,647	1,620,832	2,673	7,479,825	7,324,521	86,089	782,864	5,838,603	1,518,782
Chemical and mechanical measuring instruments.....	1,664	1,694,211	1,381,542	136,007	234,301	2,885,407	871,933	1,098	3,797,817	3,728,139	130,470	354,365	2,708,546	833,900
Optical, medical, and ophthalmic goods.....	1,814	1,639,571	1,405,749	40,073	172,732	1,113,169	325,127	1,353	3,053,007	3,047,704	37,462	324,601	1,948,468	246,456
Photographic equipment and supplies.....	426	1,871,916	1,324,913	113,931	343,167	1,841,481	305,976	1,749	1,746,749	1,698,462	110,421	366,970	1,744,858	277,221
Watches and clocks.....	64	445,731	437,743	3,583	25,970	313,590	118,616	53	430,452	425,216	7,436	46,948	269,731	107,603
Jewelry and silverware.....	1,374	865,024	656,333	10,005	39,910	51,931	20,707	1,064	797,783	797,470	9,949	47,789	469,266	186,253
Toys and sporting goods.....	1,934	1,959,639	1,787,409	59,319	1,335	1,202,861	365,481	1,033	1,915,143	1,848,934	22,733	109,125	1,373,245	273,126
Household appliances, except radio and electric ranges.....	124	230,935	222,443	2,421	17,613	48,482	46,482	67	187,068	178,293	4,684	26,021	170,962	43,872
Household furniture.....	540	183,472	182,834	2,382	15,922	71,300	37,952	277	91,030	98,540	94	7,315	58,590	11,634
Custom jewelry.....	5,800	7,781,598	7,121,904	81,971	313,350	2,331,597	609,141	3,364	3,313,357	3,263,761	70,597	247,221	2,038,127	525,003
Manufacturing industries, not elsewhere classified.....	185	745,458	375,321	7,091	14,373	245,716	50,408	382	453,319	449,451	5,179	30,250	175,861	46,549
Manufacturing not allocable.....														
Transportation, communication, electric, gas, and sanitary services.....	56,591	77,870,156	75,710,806	7,345,749	8,925,311	167,378,591	3,309,734	35,104	70,164,258	68,224,129	6,688,202	9,393,337	156,161,165	2,996,560
Transportation.....	4,507	35,993,106	34,526,146	2,446,545	1,466,486	53,549,613	952,413	27,056	29,436,136	27,777,811	2,006,081	1,798,015	44,558,522	696,134
Railroad transportation, terminals, and related services.....	569	11,644,134	10,903,263	1,056,727	579,182	32,852,185	433,206	336	10,099,583	9,432,701	905,353	663,533	28,741,850	368,401
Motor freight transportation and warehousing, terminals, and related services.....	2,685	10,923,684	10,705,861	284,773	294,497	5,382,348	137,001	1,496	8,650,465	8,435,372	459,955	375,051	4,386,034	113,964
Water transportation, terminals, and related services.....	4,783	3,463,415	3,280,684	223,183	15,983	4,112,746	26,156	3,804	2,793,832	2,639,029	137,381	198,084	3,188,097	18,945
Air transportation, terminals, and related services.....	4,146	4,643,807	4,441,199	521,307	118,425	4,481,561	199,440	319	3,398,220	3,214,005	371,109	161,806	3,145,651	114,789
Other transportation.....	13,364	5,320,066	5,193,139	406,555	343,859	6,711,273	193,110	8,411	4,297,036	4,206,404	312,283	399,541	5,096,890	80,035
Local, suburban, and intercity passenger transportation, terminals, and related services.....	7,434	2,073,538	2,018,848	145,871	96,503	1,843,816	31,141	5,013	1,682,516	1,644,352	113,672	119,136	1,453,138	25,549
Pipe line transportation, terminals, and related services.....	397	985,713	968,180	133,422	176,102	5,777,640	12,757	192	919,186	906,754	116,810	192,791	9,207,301	23,256
Miscellaneous transportation services.....	5,533	2,260,815	2,086,111	128,362	57,354	3,106,917	3,112	2,206	1,695,334	1,667,598	1,601	87,554	1,436,461	11,230
Communication services.....	6,855	18,559,862	18,253,571	1,781,294	3,614,823	33,454,617	1,010,891	4,291	18,054,024	17,453,456	1,709,393	3,729,642	38,433,041	973,545
Telephone communications (wire or radio).....	2,544	15,416,114	15,187,896	1,668,230	3,311,153	36,117,797	914,953	1,201	13,769,263	13,167,349	1,597,737	3,214,626	36,003,350	911,848
Telegraph communications (wire or radio).....	50	353,017	350,940	18,839	675,114	875,114	31,330	36	79,420	79,358	4,356	11,291	174,711	1,786
Radio and television broadcasting.....	3,497	2,617,746	2,568,259	110,441	316,687	2,468,872	31,733	1,914	2,366,303	2,343,419	93,837	364,269	1,826,593	50,745
Communication services, not elsewhere classified.....	964	189,985	186,366	17,555	912	156,834	11,123	71	71,259	69,795	7,777	9,246	68,407	2,368
Electric, gas, and sanitary services.....	3,929	33,311,188	32,931,179	2,819,910	3,844,902	76,381,360	1,346,430	3,817	22,871,068	22,474,323	2,473,728	3,875,700	73,159,746	1,323,387
Electric and gas companies and systems.....	1,680	22,766,098	22,398,834	2,755,907	3,708,214	72,043,213	1,331,243	1,632	22,380,825	22,018,425	2,717,632	3,798,210	71,094,746	1,303,559
Gas companies and systems.....	276	7,666,998	7,143,156	1,700,447	1,700,196	30,113,033	463,465	247	7,633,925	7,511,259	1,511,821	1,701,359	30,073,043	459,678
Gas companies and systems.....	1,119	8,210,548	8,017,558	1,700,315	847,775	18,448,479	469,696	939	7,877,337	7,672,986	605,436	860,853	17,643,536	456,512
Combination companies and systems—gas, electric, or other services.....	185	6,884,527	6,834,020	924,645	1,235,243	23,381,658	397,887	112	6,876,579	6,826,180	924,395	1,235,998	23,372,167	393,369
Water supply and other sanitary services.....	4,249	551,015	535,345	64,003	65,788	2,340,191	15,382	5,519	490,257	474,398	55,176	77,490	2,706,856	14,328
Wholesale and retail trade.....	403,434	308,840,600	301,904,109	2,949,398	5,357,003	104,743,403	35,216,935	97,294	266,711,320	261,697,413	2,397,600	3,804,373	88,277,405	27,094,226
Wholesale trade.....	1,616	147,463,944	145,111,971	830,328	2,473,217	47,336,791	13,632,674	94,214	129,000,551	126,983,084	700,486	3,071,845	40,577,524	11,578,471
Motor vehicles and automotive equipment.....	403	9,183,033	9,086,347	26,607	215,559	4,295,053	910,582	5,803	9,369,116	9,287,193	26,717	246,718	1,483,626	758,669
Drugs, chemicals, and paints.....	3,822	5,677,742	5,606,068	23,921	158,104	4,657,333	430,238	3,764	5,062,275	4,994,984	24,992	170,524	1,426,909	384,675
Food, drink, and apparel.....	8,022	6,267,753	6,185,327	173,160	109,550	5,421,639	582,178	5,414	5,455,486	5,380,855	13,103	141,047	4,106,001	663,503
Groceries and related products.....	15,658	28,591,850	28,252,645	142,713	208,454	5,379,629	777,521	10,621	24,236,946	23,969,964	119,138	339,825	4,580,558	1,346,656
Meat and meat products.....	2,305	3,345,948	3,335,637	12,416	31,553	54,564	116,686	1,628	3,871,663	3,860,333	10,677	36,599	468,810	92,346
Groceries and related products, except meat and meat products.....	13,353	25,245,902	24,919,956	130,297	176,901	4,832,065	1,460,835	8,993	21,364,383	21,109,631	108,461	303,226	4,111,748	1,253,760
Farm products—raw materials.....	5,886	13,361,708	13,137,559	74,684	119,562	3,608,379	1,130,034	4,143	11,532,499	11,314,365	59,139	199,140	2,923,860	949,193
Electrical goods.....	8,089	8,437,980	8,335,146	28,154	119,012	2,860,679	1,130,659	5,419	7,082,794	7,010,302	27,481	103,213	2,426,145	815,321
Hardware, and plumbing and heating equipment and supplies.....	7,874	6,471,219	6,378,420	34,880	113,936	2,631,454	999,229	5,670	5,713,732	5,634,980	30,259	137,841	2,272,202	855,657
Machinery, equipment, and supplies.....	19,871	13,001,239	12,943,431	114,816	400,810	6,367,243	1,776,672	13,873	11,382,186	10,980,861	92,809	438,578	5,139,579	1,495,660
Metals and minerals, except petroleum products and scrap.....	3,307	5,967,604	5,896,706	46,684	129,308	2,611,433	744,275	2,415	5,381,608	5,316,426	41,593	143,459	2,390,187	670,628
Petroleum bulk stations and terminals.....	4,797	6,134,537	5,959,969	84,746	148,076	2,688,602	243,833	3,783	5,685,168	5,523,527	77,205	157,245	2,377,676	227,127
Alcoholic beverages.....	3,381	8,590,394	8,552,971	25,768	145,115	2,501,905	783,859	2,384	8,044,489	8,011,773	21,979	155,335	2,311,176	716,667
Paper and its products.....	3,549	3,797,549	3,737,473	16,932	84,990	1,276,809	323,965	2,781	3,487,156	3,432,201	14,918	93,055	1,183,176	294,148
Lumber and construction materials.....	7,791	6,230,326	6,820,469	45,863	101,358	2,451,094	589,977	5,408	5,932,504	5,930,997	37,420	139,406	1,959,781	496,190
Wholesale trade, not elsewhere classified.....	31,614	24,114,270	23,741,112	1,369,735	414,627	8,604,238	2,066,965	20,879	20,864,536	20,568,157	116,597	519,309	7,321,079	1,845,213
Wholesale trade not allocable.....	3,552	909,740	879,728	6,685	8,756	3,962,256	68,687	1,887	798,636	739,519	5,416	17,350	329,210	61,264
Retail trade.....	3,383	127,044,641	125,555,461	1,672,419	2,783,025	55,499,993	18,555,788	158,161	133,877,777	130,462,166	1,357,805	3,617,538	46,007,041	15,003,279
Building materials, hardware, and farm equipment.....	26,828	10,087,713	9,797,180	99,841	177,190	4,993,188	1,902,955	17,217	8,180,987	8,071,728	78,241	247,967	3,905,406	1,460,739
Building materials dealers.....	15,817	6,504,129	6,374,003	71,766	121,715	3,556,690	1,301,871	10,355	5,385,58					

Footnote at end of table.

Returns with and without net income													Returns with net income												
Returns with and without net income													Returns with net income												
Number of returns	Total receipts (Thousand dollars)	Refunds receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Investor, end-of-year (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Investor, end-of-year (Thousand dollars)													
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)													
15,000	31,345,454	1,684,441	46,337	1,411,965	1,118,144	2,765,918	1,938	28,387,554	2,407,363	406,337	1,452,991	1,452,991													
4,110	2,702,928	216,508	36,779	835,993	1,410,439	3,377,112	2,980	21,064,973	20,153,070	362,876	916,767	1,306,767													
1,316	79,463	11,476	7,526	93,011	3,811,142	83,711	1,334	3,428,694	3,356,652	72,038	11,374	1,311,374													
1,304	11,413,434	1,114,577	11,103	21,103	3,811,142	83,711	1,334	901,778	3,356,652	72,038	11,374	1,311,374													
8,509	3,705,297	2,285,441	18,412	55,953	1,403,809	42,912	3,144	1,790,302	2,430,321	61,387	90,272	1,788,388													
1,911	2,425,359	3,117,011	3,187	25,536	1,068,420	2,025,336	11,771	3,046,401	3,046,401	3,773	65,213	2,981,188													
4	3,425,371	3,425,371	11,341	476,871	2,351,660	2,351,660	1,350	3,425,371	3,425,371	1,350	476,871	3,425,371													
29,444	3,425,371	3,425,371	1,476,771	3,425,371	3,425,371	3,425,371	18,451	3,425,371	3,425,371	1,476,771	3,425,371	3,425,371													
6,944	1,403,520	1,403,520	1,476,771	3,425,371	3,425,371	3,425,371	3,872	1,403,520	1,403,520	1,476,771	3,425,371	3,425,371													
2,330	3,425,371	3,425,371	3,425,371	3,425,371	3,425,371	3,425,371	1,511	3,425,371	3,425,371	3,425,371	3,425,371	3,425,371													
29,765	1,479,379	9,219,126	88,302	199,438	4,361,420	1,766,171	18,409	9,219,126	9,219,126	88,302	199,438	9,219,126													
4,953	9,219,126	9,219,126	5,106	93,883	1,766,171	1,766,171	18,409	9,219,126	9,219,126	5,106	93,883	9,219,126													
4,953	9,219,126	9,219,126	401,36	93,883	1,766,171	1,766,171	18,409	9,219,126	9,219,126	401,36	93,883	9,219,126													
13,317	4,953,791	4,953,791	5,106	104,773	1,766,171	1,766,171	18,409	4,953,791	4,953,791	5,106	104,773	4,953,791													
6,016	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
4,244	1,403,233	1,403,233	4,244	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	4,244	1,403,233	1,403,233													
31,244	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
916	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
8,435	4,361,420	4,361,420	4,361,420	4,361,420	4,361,420	4,361,420	18,409	4,361,420	4,361,420	4,361,420	4,361,420	4,361,420													
1,335	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233													
1,024	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	1,403,233	18,409	1,403,233	1,403,233	1,403															

Table 32.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income					Returns with net income								
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
Services.....	1,376	31,614,898	30,018,042	2,212,270	901,109	27,526,328	1,318,901	85,387	24,250,422	23,100,939	1,471,733	1,619,972	18,213,658	871,365
Hotels, rooming houses, camps, and other lodging places.....	510	3,292,863	2,977,420	287,675	122,863	5,533,389	70,323	6,520	1,855,234	1,677,131	150,467	119,195	2,721,728	39,391
Personal services.....	5,125	3,906,421	3,846,374	184,747	111,957	2,266,820	13,059	14,498	3,068,008	3,020,297	131,893	169,543	1,744,523	109,540
Laundries, laundry services, cleaning and dyeing plants.....	5,165	2,599,638	2,560,543	130,576	62,227	1,429,158	87,866	7,249	2,066,052	2,035,169	90,837	102,960	1,088,359	71,513
Photographic studios, including commercial photography.....	1,983	76,137	263,839	7,056	3,742	124,827	14,335	1,107	179,108	178,109	4,682	7,814	78,590	10,246
Beauty and barber shops, and miscellaneous personal services.....	9,977	1,041,246	1,021,992	4,115	45,988	712,835	34,858	6,142	822,848	807,319	36,374	58,769	576,974	27,781
Business services.....	44,353	11,038,394	10,586,372	553,258	427,403	7,803,317	315,773	25,517	9,490,512	9,120,685	393,785	583,945	6,115,470	267,175
Advertising.....	1,706	4,347,814	4,475,430	47,713	147,809	1,791,366	57,592	4,754	4,186,082	4,125,727	31,243	168,546	1,421,929	50,884
Services to dwellings and other buildings, and miscellaneous business services.....	30,647	6,490,780	6,110,942	505,545	279,594	6,011,711	258,181	20,763	5,304,430	4,994,958	362,542	420,399	4,623,541	216,291
Automobile and other repair services.....	3,435	3,463,425	3,276,303	519,161	101,204	3,140,432	184,646	14,715	2,604,359	2,454,537	414,014	153,287	2,394,405	138,236
Automobile parking, repair, and services.....	1,912	2,594,293	2,418,959	500,706	84,061	2,790,237	103,732	10,334	1,947,848	1,906,951	400,902	125,384	2,127,288	75,674
Repair services, except automobile.....	1,523	869,132	857,344	18,455	17,143	350,135	80,914	4,361	656,211	647,586	13,112	27,883	267,117	62,562
Motion pictures.....	1,442	2,594,509	2,377,182	329,236	89,386	2,855,968	459,846	3,780	1,837,163	1,654,525	139,614	171,956	1,855,484	225,127
Motion picture production, distribution, and related services.....	3,272	1,806,783	1,706,439	386,316	45,502	1,927,714	455,959	1,470	1,216,298	1,139,151	106,003	114,227	1,099,034	222,805
Motion picture theaters.....	3,970	787,726	670,773	42,920	43,884	928,254	3,887	2,310	620,865	515,374	33,611	52,729	756,460	2,322
Amusement and recreation services, except motion pictures.....	19,511	2,776,192	2,555,681	238,506	32,752	3,242,100	43,046	7,369	1,793,562	1,669,453	121,022	175,825	1,647,315	24,727
Medical services.....	9,864	1,501,712	1,481,407	43,582	33,363	915,294	16,052	4,190	1,184,684	1,169,838	30,416	58,475	560,643	16,300
Educational services.....	2,976	351,399	336,378	10,635	9,813	204,183	7,484	1,391	250,989	241,382	6,266	13,309	121,311	4,861
Legal services.....	94	127,172	120,795	1,364	17,348	43,186	1,579	32	127,139	120,763	1,363	17,349	49,190	1,579
Services, not elsewhere classified.....	1,256	2,562,611	2,460,430	44,106	100,732	1,509,830	83,393	7,815	2,039,072	1,972,638	30,893	147,108	1,003,589	51,929
Nature of business not allocable.....	7,906	127,551	115,443	4,015	19,198	305,389	13,859	1,504	66,137	58,458	1,440	6,272	100,411	5,519

*Deficit exceeds net income.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 33.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP

Item		All industrial groups	Major industrial group							Contract construction	Manufacturing	
			Agriculture, forestry, and fisheries	Mining				Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining		Total manufacturing	Food and kindred products
				Total mining	Metal mining	Coal mining						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	Number of returns, total.....	1,323,134	23,270	14,878	1,136	1,480	7,922	3,340	96,465	181,794	18,310	
2	With net income.....	803,042	12,237	6,994	217	1,103	3,697	1,972	56,726	114,573	12,419	
3	Without net income.....	519,102	11,033	7,884	919	1,372	4,225	1,368	39,739	67,221	5,891	
(Thousand dollars)												
4	Total assets.....	1,480,221,864	5,945,592	17,341,228	4,563,799	2,342,096	7,699,671	2,735,662	21,380,805	310,189,863	27,441,073	
5	Cash.....	108,750,417	358,295	1,150,332	330,783	142,191	530,651	246,707	2,151,895	17,463,145	1,997,405	
6	Notes and accounts receivable.....	334,117,636	751,597	2,616,421	446,527	398,557	1,340,065	430,672	7,348,602	57,063,151	4,908,495	
7	Less: Reserve for bad debts.....	1,413,391	10,246	14,580	924	2,299	1,479	5,378	61,490	1,160,077	98,696	
8	Inventories.....	126,339,445	711,262	947,840	364,681	70,489	305,196	207,474	2,634,432	64,663,275	6,582,679	
9	Investments in Government obligations.....	15,722,445	59,636	717,142	313,697	115,746	217,342	72,375	306,522	13,555,537	777,988	
10	Other current assets.....	21,307,119	103,116	393,544	201,149	24,033	76,879	73,742	1,151,398	5,985,844	607,121	
11	Loans to stockholders.....	2,373,796	44,078	46,322	4,770	13,099	1,731	1,731	103,358	247,534	28,075	
12	Other investments.....	321,912,264	676,811	2,204,499	609,390	337,120	961,429	295,655	1,781,121	40,218,838	2,727,903	
13	Depreciable assets.....	103,611,104	3,250,188	13,660,951	3,114,999	1,867,224	5,469,797	1,208,931	7,744,377	198,543,219	17,055,318	
14	Less: Accumulated depreciation.....	17,751,162	1,509,359	6,441,386	1,412,810	988,025	3,373,524	1,167,027	4,223,704	103,639,181	8,342,604	
15	Depletable assets.....	13,064,207	71,664	3,659,334	672,903	357,620	2,324,780	304,841	105,826	6,293,953	29,693	
16	Less: Accumulated depletion.....	1,141	1,741	1,753,594	340,561	134,827	1,165,503	115,703	28,915	2,530,901	6,903	
17	Land.....	4,872,441	1,766,636	301,296	45,396	35,704	132,553	87,643	619,319	4,628,319	603,449	
18	Intangible assets (amortizable).....	4,824,748	6,638	284,116	116,850	4,068	146,917	16,331	18,659	3,603,118	57,679	
19	Less: Accumulated amortization.....	2,211,101	2,445	64,323	12,350	1,107	35,383	4,898	7,294	1,242,312	20,722	
20	Other assets.....	2,211,101	177,909	63,232	198,090	62,483	259,770	85,380	734,105	7,378,351	734,193	
21	Total liabilities.....	1,480,221,864	5,945,592	17,341,228	4,563,799	2,342,096	7,699,671	2,735,662	21,380,805	310,189,863	27,441,073	
22	Accounts payable.....	44,017,321	471,463	1,244,328	237,693	192,707	697,916	214,512	3,163,151	31,933,818	2,883,932	
23	Mortgages, notes, and bonds payable in less than one year.....	67,113,344	874,790	781,403	81,138	113,029	442,786	144,450	2,467,812	14,157,742	1,601,354	
24	Other current liabilities.....	1,266,344	185,638	908,098	162,867	102,112	522,136	120,983	1,090,171	22,444,576	1,895,071	
25	Loans from stockholders.....	14,296,000	128,491	196,073	47,394	9,723	40,115	48,841	459,311	13,559,135	183,965	
26	Mortgages, notes, and bonds payable in one year or more.....	181,413,441	1,279,351	2,751,816	731,805	361,961	1,341,334	316,716	4,636,697	33,670,685	3,800,563	
27	Other liabilities.....	191,871,404	130,657	557,253	106,131	34,230	230,983	135,244	1,366,575	3,904,888	645,795	
28	Capital stock.....	1,444,109,109	1,617,683	3,567,386	804,536	313,324	1,176,669	573,117	3,677,444	54,226,652	5,147,396	
29	Paid-in or capital surplus.....	2,664,266	317,616	2,168,270	663,713	387,771	287,134	266,352	584,244	29,344,382	1,479,861	
30	Surplus reserves.....	2,126,444	47,523	189,161	54,890	43,308	38,315	46,643	96,621	4,150,944	309,536	
31	Earned surplus and undivided profits.....	211,221,701	701,775	5,578,980	1,674,271	827,631	3,202,233	874,795	3,226,744	136,026,041	9,493,600	
32	Total receipts.....	1,007,932,361	2,026,375	13,553,307	2,499,275	2,408,689	5,900,860	2,286,483	49,611,813	429,420,204	65,155,818	
33	Business receipts.....	462,790,126	3,492,590	12,448,085	2,361,901	2,327,099	5,542,834	2,210,251	44,731,260	419,324,291	64,383,406	
34	Interest on Government obligations:											
35	United States.....	3,627,234	1,580	19,964	8,116	3,548	6,862	1,438	6,438	345,361	16,835	
36	State and local.....	1,436,392	3,143	2,927	214	614	1,556	533	5,967	50,462	5,106	
37	Other interest.....	2,171,003	115,332	52,050	10,709	5,603	26,172	9,566	56,471	905,129	74,244	
38	Rents.....	4,176,694	74,589	50,061	5,650	6,403	45,607	1,440	116,918	277,742	68,732	
39	Royalties.....	1,151,766	24,662	69,984	9,610	3,100	58,092	3,182	5,253	582,636	30,171	
40	Net short-term capital gain reduced by net long-term capital loss.....	29,492	1,773	1,748	55	304	1,371	18	2,681	24,629	2,198	
41	Net long-term capital gain reduced by net short-term capital loss.....	3,942,074	87,106	131,320	8,761	25,143	88,323	9,043	111,158	1,100,311	56,343	
42	Net gain, noncapital assets.....	2,136,394	15,789	10,411	1,908	1,221	13,782	2,449	11,615	134,155	7,716	
43	Dividends, domestic corporations.....	3,113,341	15,348	56,741	25,186	12,393	16,343	3,819	19,800	1,193,193	32,092	
44	Dividends, foreign corporations.....	1,812,377	9,577	23,338	13,590	55	8,385	308	8,184	1,566,672	88,479	
45	Other receipts.....	11,574,377	141,693	180,678	17,670	23,150	111,533	28,425	431,032	3,387,751	390,696	
46	Total deductions.....	72,246,193	1,887,572	11,244,656	2,254,666	2,343,058	7,092,681	2,152,621	44,663,973	400,689,428	62,571,392	
47	Cost of sales and operations.....	62,224,712	5,684,850	7,299,334	1,413,343	1,735,504	5,728,215	1,342,271	37,716,865	295,233,421	48,753,442	
48	Compensation of officers.....	17,966,472	167,552	186,434	17,453	15,722	89,090	56,249	1,481,841	5,226,594	508,582	
49	Repairs.....	4,211,123	110,645	216,874	35,382	54,582	50,327	76,593	266,521	9,842,354	577,702	
50	Bad debts.....	3,344,121	18,372	28,746	1,024	3,402	18,285	6,235	33,849	335,075	68,895	
51	Rent paid on business property.....	12,706,421	132,528	93,257	5,635	12,638	53,668	21,916	24,307	3,321,448	332,636	
52	Taxes paid.....	27,781,961	141,208	342,603	81,015	68,056	124,024	68,608	778,595	12,793,142	2,338,156	
53	Interest paid.....	2,171,331	452,516	179,266	35,745	19,395	45,053	31,073	266,708	1,131,216	289,727	
54	Contributions or gifts.....	6,613	5,782	1,238	1,076	1,076	1,076	1,076	14,303	375,447	38,124	
55	Amortization.....	1,394	25,691	15,178	423	6,763	528	2,453	124,579	7,822	7,822	
56	Depreciation.....	24,747,724	245,312	845,167	165,223	140,472	357,508	178,764	815,536	13,735,351	1,211,048	
57	Depletion.....	4,766,387	11,429	1,354,268	186,134	63,008	708,664	37,122	16,719	1,587,179	7,432	
58	Advertising.....	11,564,101	25,291	25,126	1,342	1,536	7,931	9,842	5,982,526	1,637,442	1,637,442	
59	Pension or profit sharing, stock bonus, annuity, plan.....	1,447,653	13,849	69,232	14,891	11,418	28,326	9,617	110,322	3,167,965	238,933	
60	Other employee benefit plans.....	3,413,111	1,762	92,659	7,906	69,324	6,910	9,419	157,410	1,168,962	183,426	
61	Net loss on capital assets.....	7,114	3,895	19,233	576	5,924	10,597	2,136	4,562	147,398	36,329	
62	Other deductions.....	12,110,111	1,067,892	1,371,543	214,231	159,667	742,281	260,314	2,403,390	47,119,890	6,380,726	
63	Total receipts less total deductions.....	935,686,168	78,803	1,418,651	204,609	65,631	808,179	134,221	44,847,840	28,822,366	2,584,426	
64	Includable income of controlled foreign corporations.....			6			6			5,810	181	
65	Net income (loss) before Federal income tax.....	935,686,168	78,803	1,418,651	204,609	65,631	808,179	134,221	44,847,840	28,822,366	2,584,426	
66	Net income (loss) after Federal income tax.....	935,686,168	78,803	1,418,651	204,609	65,631	808,179	134,221	44,847,840	28,822,366	2,584,426	
67	Deficit.....											
68	Income tax.....	4,322,004	135,556	1,310,340	241,104	73,601	847,707	151,477	10,331	28,578,244	2,618,121	
69	Income tax credit.....	2,377,704	84,270	661,139	123,817	34,734	428,441	23,130	36,793	14,311,630	1,311,663	
70	Investment credit.....	1,113,343	4,889	24,444	5,723	6,842	7,656	2,116	53,146	53,146	58,443	
71	Tax from recomputing prior year investment credit.....		76	859	1	100	559	199	466	10,345	71	
72	Net income (loss) after tax (plus minus).....	935,686,168	10,498	573,226	86,297	34,411	384,471	68,447	498,740	14,117,720	1,314,760	
73	Net income after tax.....	935,686,168	10,498	573,226	86,297	34,411	384,471	68,447	498,740	14,117,720	1,314,760	
74	Distributions to stockholders:											
75	Cash and property except cash at ex.....	41,311,111	146,807	1,067,344	147,377	52,394	808,447	59,126	182,686	1,134,686	277,500	
76	Corporate income tax at ex.....	2,114,111	2,284	49,350	3,187	2,770	41,323	2,570	28,874	1,942,311	277,500	

Footnote at end of table.

ACTIVE CORPORATION RETURNS

Table 33.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued										
	Manufacturing—Continued										
	Tobacco manu- factures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellan- eous plastics products	Leather and leather products
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1 Number of returns, total.....	191	6,448	17,131	8,817	6,613	4,165	21,275	10,804	1,359	4,345	3,030
2 With net income.....	146	4,532	11,201	5,904	4,395	2,875	13,459	6,552	427	2,781	2,107
3 Without net income.....	45	1,916	5,930	2,913	2,218	1,290	7,816	4,252	932	1,564	923
(Thousand dollars)											
4 Total assets.....	3,826,331	9,876,685	5,793,507	6,125,393	2,923,079	11,737,948	11,083,804	29,146,092	51,109,715	6,844,181	2,505,485
5 Cash.....	128,885	570,621	449,455	371,382	263,556	547,373	1,092,302	1,519,353	1,718,061	336,562	195,414
6 Notes and accounts receivable.....	288,740	2,329,956	1,783,813	1,109,242	772,072	1,500,847	2,458,214	4,726,551	7,912,787	1,816,000	726,915
7 Less: Reserve for bad debts.....	4,964	30,514	31,226	21,247	18,945	32,717	77,576	94,644	140,270	33,482	10,062
8 Inventories.....	2,689,266	2,960,023	2,109,880	1,222,571	833,865	1,638,162	1,279,835	4,924,432	3,512,034	1,523,731	897,324
9 Investments in Government obligations.....	41,333	232,714	62,295	147,256	94,603	275,588	522,597	1,532,349	1,903,752	83,229	26,675
10 Other current assets.....	16,119	118,507	78,756	92,315	37,847	201,635	259,648	491,669	946,782	65,683	75,031
11 Loans to stockholders.....	3,163	3,217	20,324	8,589	3,893	4,021	29,446	8,300	1,379	5,041	4,618
12 Other investments.....	166,478	820,071	488,916	658,046	187,625	1,454,589	1,593,146	4,116,106	10,645,918	789,728	284,839
13 Depreciable assets.....	819,436	5,837,200	1,243,514	3,544,069	1,245,681	9,872,398	5,519,604	21,407,688	41,038,710	3,799,424	696,910
14 Less: Accumulated depreciation.....	374,958	3,176,413	641,001	1,808,812	620,041	4,595,818	2,684,395	10,910,359	21,489,831	2,049,790	368,919
15 Depletable assets.....	-	35,393	1,899	529,365	42,091	560,255	7,839	200,365	3,450,767	7,413	10
16 Less: Accumulated depletion.....	-	3,376	737	31,823	15,775	111,517	4,029	75,547	1,596,598	813	-
17 Land.....	19,455	54,393	35,316	125,052	44,675	172,820	210,585	392,090	1,011,431	79,192	21,584
18 Intangible assets (amortizable).....	5,559	5,713	15,675	5,343	5,138	10,703	33,399	157,166	2,914,571	17,120	2,561
19 Less: Accumulated amortization.....	718	1,861	4,041	2,155	1,119	3,452	9,628	70,933	1,878,702	7,076	449
20 Other assets.....	18,537	116,941	175,689	176,200	47,913	243,061	852,917	821,456	1,158,994	112,160	52,134
21 Total liabilities.....	3,826,331	9,876,685	5,793,507	6,125,393	2,923,079	11,737,948	11,083,804	29,146,092	51,109,715	6,844,181	2,505,485
22 Accounts payable.....	110,302	1,224,963	1,298,674	573,506	370,562	736,146	1,151,496	2,548,880	4,988,300	642,714	356,142
23 Mortgages, notes, and bonds payable in less than one year.....	331,901	691,401	628,626	452,359	173,256	245,887	490,391	558,637	445,489	166,669	206,051
24 Other current liabilities.....	314,239	599,177	494,805	316,708	243,414	697,094	973,758	2,187,315	1,797,388	446,754	160,676
25 Loans from stockholders.....	1,990	60,750	99,698	71,855	67,298	91,838	155,318	303,024	55,005	88,381	17,575
26 Mortgages, notes, and bonds payable in one year or more.....	444,788	1,044,232	495,403	1,066,510	271,731	2,129,998	1,110,071	4,353,977	5,203,338	1,115,266	265,200
27 Other liabilities.....	12,258	133,190	102,643	134,514	65,702	316,364	697,711	790,827	1,787,699	206,103	62,547
28 Capital stock.....	883,777	1,763,182	969,310	1,125,414	566,980	2,139,247	1,883,890	4,635,696	10,955,434	824,482	510,214
29 Paid-in or capital surplus.....	172,256	447,186	318,897	476,589	169,546	1,301,746	675,194	3,671,430	7,358,213	584,338	166,919
30 Surplus reserves.....	124,915	61,028	17,373	33,193	18,082	56,048	162,365	380,993	1,047,226	87,386	14,837
31 Earned surplus and undivided profits.....	1,429,905	3,851,576	1,368,078	1,864,545	976,508	4,023,578	3,683,610	9,815,713	17,470,723	2,082,088	745,324
32 Total receipts.....	5,682,796	16,228,292	14,392,852	8,930,502	5,960,450	13,198,931	16,034,549	33,728,120	45,013,594	8,893,039	4,963,070
33 Business receipts.....	5,641,205	16,041,646	14,272,032	8,585,325	5,883,790	12,892,344	15,553,457	32,706,068	41,812,388	8,704,428	4,917,463
Interest on Government obligations:											
United States.....	611	6,159	908	4,855	1,708	4,191	11,572	30,801	58,508	1,394	662
State and local.....	165	1,094	112	1,431	501	1,605	3,954	6,353	2,324	265	233
Other interest.....	3,756	25,710	7,387	18,614	5,927	28,949	28,785	74,479	125,431	11,652	4,935
34 Rents.....	1,154	17,464	9,795	20,284	5,119	18,508	35,691	33,045	384,066	9,872	4,805
35 Royalties.....	4,976	7,702	20,010	4,403	1,245	11,321	41,173	149,523	61,389	7,652	677
36 Net short-term capital gain reduced by net long-term capital loss.....	-	179	323	1,826	2	456	139	3,263	5,869	291	79
40 Net long-term capital gain reduced by net short-term capital loss.....	250	20,928	10,954	214,719	6,785	116,045	55,079	95,978	204,247	13,303	4,531
41 Net gain, noncapital assets.....	173	2,375	626	5,683	1,091	2,156	2,327	6,292	41,321	962	87
42 Dividends, domestic corporations.....	876	9,652	4,143	3,931	4,529	13,362	39,042	228,511	671,518	10,201	4,065
43 Dividends, foreign corporations.....	3,457	3,417	1,621	86	272	44,562	17,743	223,155	595,705	64,358	80
44 Other receipts.....	26,173	91,966	65,036	69,345	49,481	65,432	245,437	170,652	1,050,828	68,661	25,453
45 Total deductions.....	5,035,181	15,560,010	14,018,058	8,566,243	5,722,622	12,277,553	15,000,281	29,881,997	42,353,893	8,371,292	4,311,296
46 Cost of sales and operations.....	3,276,493	12,966,331	11,108,056	6,677,181	4,333,452	8,404,776	10,271,830	19,484,109	28,325,562	5,929,375	3,828,642
47 Compensation of officers.....	15,706	209,015	382,218	165,414	165,005	148,926	533,359	340,417	89,670	118,719	100,420
48 Repairs.....	19,133	111,427	31,147	66,707	30,311	287,729	79,229	499,423	715,921	126,612	20,390
49 Bad debts.....	972	17,074	20,493	23,431	17,035	22,318	61,026	50,678	62,491	22,723	12,077
50 Rent paid on business property.....	6,056	106,813	157,779	48,775	62,644	103,024	182,850	287,847	683,650	87,393	51,441
51 Taxes paid.....	1,042,385	298,465	282,941	211,443	133,040	301,278	348,673	572,765	1,788,740	322,072	107,300
52 Interest paid.....	30,222	112,422	76,394	89,760	29,335	109,181	113,025	237,520	558,046	61,871	34,539
53 Contributions or gifts.....	3,074	14,948	4,371	4,257	5,047	11,703	23,669	66,414	20,517	5,592	3,824
54 Amortization.....	314	563	150	9,207	436	3,545	5,316	27,176	10,950	2,020	163
55 Depreciation.....	55,248	407,917	105,882	242,285	91,529	630,791	406,005	1,658,954	1,772,022	297,438	55,341
56 Depletion.....	-	2,749	41	213,837	2,166	30,351	3,262	90,742	1,981,910	855	-
57 Advertising.....	316,752	93,050	125,008	36,810	62,167	102,659	173,033	1,349,761	322,444	152,741	37,906
58 Pension, profit sharing, stock bonus, annuity plans.....	41,278	54,759	40,047	27,939	22,690	86,317	129,290	337,704	321,131	69,065	21,221
59 Other employee benefit plans.....	9,966	30,662	67,211	14,907	21,218	56,912	66,286	125,258	100,628	40,175	19,779
60 Net loss, noncapital assets.....	93	1,112	1,698	2,487	1,636	4,412	6,800	21,783	3,246	7,341	648
61 Other deductions.....	217,489	1,126,787	1,608,221	734,803	745,031	1,472,831	2,596,628	4,791,076	5,996,915	1,122,000	436,565
62 Total receipts less total deductions.....	647,615	668,282	374,794	364,259	237,828	921,378	1,034,268	3,846,123	3,659,701	521,147	151,412
63 Includable income of controlled foreign cor- porations.....	-	1	6	-	-	28	1,515	16	16	-	-
64 Net income (less deficit) (62 plus 63 minus 35) Net income.....	647,450	667,189	374,688	362,828	237,327	919,801	1,030,314	3,841,285	3,657,393	521,412	151,179
65 Deficit.....	647,955	746,607	461,052	420,744	288,367	980,300	1,158,207	3,965,675	2,689,362	575,608	184,236
66 Deficit.....	505	79,418	86,364	57,918	51,040	60,499	127,893	124,196	24,196	33,057	-
67 Income subject to tax.....	645,806	701,063	415,367	367,603	264,041	945,573	1,079,976	3,741,946	1,941,892	543,581	160,341
68 Income tax.....	335,054	347,508	192,187	128,521	125,707	452,431	521,703	1,899,169	978,357	273,764	77,788
69 Investment credit.....	3,721	20,174	4,542	11,175	3,849	31,195	19,335	78,040	51,571	18,262	2,578
70 Tax from recomputing prior year investment credit.....	6	191	212	183	73	130	216	761	230	93	27
71 Net income (less deficit) after tax (64 minus 68, minus 70, plus 69).....	310,111	339,064	186,831	245,299	115,399	498,435	527,730	2,119,495	1,730,377	265,817	75,942
72 Net income after tax.....	316,616	419,082	273,195	303,217	166,436	558,934	655,623	2,143,885	1,762,346	320,013	108,999
Distributions to stockholders:											
Cash and property except own stock.....	194,400	150,389	53,455	104,351	42,341	322,711	246,608	1,839,629	2,065,188	141,937	91,283
Corporation's own stock.....	236	23,381	22,422	27,645	11,426	142,168	45,026	163,201	87,937	15,496	1,875

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 33. —BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued									
	Manufacturing—Continued									
	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical machinery, equipment, and supplies	Motor vehicles and motor vehicle equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufacturing industries, including ordnance and accessories	Manufacturing not allocable
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
1 Number of returns, total.....	8,082	4,336	19,271	19,306	9,140	2,012	2,539	3,968	9,772	985
2 With net income.....	5,995	3,214	13,313	13,303	5,247	1,358	1,385	2,673	5,805	382
3 Without net income.....	2,487	1,122	5,958	6,003	3,893	654	1,154	1,295	3,967	603
(Thousand dollars)										
4 Total assets.....	10,309,435	30,079,653	14,140,070	24,014,460	18,830,741	22,067,122	11,875,758	6,172,647	4,640,968	245,716
5 Cash.....	740,164	1,482,938	1,127,023	1,606,394	1,206,325	810,329	547,290	313,232	333,662	15,519
6 Notes and accounts receivable.....	1,677,374	3,352,760	2,935,225	5,453,326	4,946,095	2,864,503	2,774,654	1,353,658	1,569,185	47,680
7 Less: Reserve for bad debts.....	41,086	53,645	61,481	106,676	63,403	19,155	41,041	18,644	159,597	944
8 Inventories.....	1,538,914	5,683,662	3,663,791	6,664,188	5,301,417	4,104,593	4,702,805	1,620,852	1,248,293	50,908
9 Investments in Government obligations.....	338,613	1,318,807	292,448	1,187,420	450,361	3,716,324	186,107	391,066	96,480	19,532
10 Other current assets.....	123,149	985,109	200,540	299,115	294,996	550,924	303,271	141,861	91,331	4,495
11 Loans to stockholders.....	13,954	18,670	21,407	35,548	8,106	1,115	10,136	4,970	8,513	249
12 Other investments.....	904,891	3,703,035	1,204,025	3,510,303	3,188,593	4,114,039	579,665	538,073	441,125	11,724
13 Depreciable assets.....	8,890,124	27,101,202	7,909,551	12,476,100	7,578,268	12,411,385	5,096,045	3,128,372	1,724,572	136,048
14 Less: Accumulated depreciation.....	4,464,563	15,058,293	3,863,682	6,814,884	5,948,060	7,290,025	2,646,864	1,549,678	887,246	48,825
15 Depletable assets.....	208,676	1,142,389	51,485	3,462	5,111	9,372	1,931	1,726	4,797	-
16 Less: Accumulated depletion.....	60,077	604,743	3,475	1,767	3,708	3,048	840	1,987	140	-
17 Land.....	202,648	524,447	224,288	283,272	186,447	140,172	157,185	74,299	55,483	4,406
18 Intangible assets (amortizable).....	14,033	38,552	60,407	80,390	60,715	9,067	31,672	67,375	15,859	221
19 Less: Accumulated amortization.....	1,080	6,683	14,802	32,698	21,043	2,168	17,228	16,869	5,789	36
20 Other assets.....	162,701	456,351	307,820	365,961	500,506	649,095	190,970	124,393	106,440	4,799
21 Total liabilities.....	10,309,435	30,079,653	14,140,070	24,014,460	18,830,741	22,067,122	11,875,758	6,172,647	4,640,968	245,716
22 Accounts payable.....	703,206	2,410,405	1,518,325	2,188,502	2,623,841	1,863,797	2,373,588	428,726	520,252	20,559
23 Mortgages, notes, and bonds payable in less than one year.....	325,057	1,197,997	742,724	1,032,528	1,129,731	212,433	657,110	305,837	552,898	10,256
24 Other current liabilities.....	701,120	1,849,951	1,134,187	1,930,878	1,681,725	2,895,723	1,599,434	693,145	429,046	12,968
25 Loans from stockholders.....	88,231	80,535	145,454	133,446	106,770	18,225	53,897	31,189	82,003	2,138
26 Mortgages, notes, and bonds payable in one year or more.....	1,321,070	4,923,159	1,680,922	3,191,528	2,323,872	1,156,954	1,367,799	732,702	516,361	54,841
27 Other liabilities.....	210,968	947,536	368,723	777,679	613,296	603,742	793,991	207,644	102,505	13,451
28 Capital stock.....	2,012,460	5,575,428	2,529,533	4,939,794	2,602,520	2,022,325	1,108,082	1,010,584	671,271	59,431
29 Paid-in or capital surplus.....	886,337	1,893,742	1,098,625	1,702,650	2,424,376	1,881,315	1,192,780	1,042,754	291,132	9,196
30 Surplus reserves.....	104,178	444,924	76,880	290,540	175,630	368,363	57,820	80,354	26,329	2,634
31 Earned surplus and undivided profits.....	3,956,808	10,557,076	4,844,197	7,936,955	5,058,980	11,043,595	3,671,257	1,642,712	1,449,171	60,242
32 Total receipts.....	12,140,295	28,884,294	22,868,202	30,748,128	27,907,434	32,946,356	20,611,817	7,908,429	6,920,668	274,658
33 Business receipts.....	11,874,770	28,477,421	22,542,985	30,004,435	27,547,085	32,341,621	20,348,351	7,750,967	6,772,583	270,521
34 Interest on Government obligations:										
35 United States.....	8,349	36,313	6,900	28,160	10,215	104,030	2,584	8,384	1,934	288
36 State and local.....	2,220	5,573	2,221	5,956	2,369	4,460	2,193	1,250	1,057	-
37 Other interest.....	21,162	129,193	30,805	86,805	69,829	76,235	33,771	12,494	34,665	501
38 Rents.....	21,636	20,379	30,355	109,323	28,899	19,379	19,924	8,787	7,836	751
39 Royalties.....	16,549	18,795	19,585	75,295	55,016	18,483	12,458	21,309	4,805	99
40 Net short-term capital gain reduced by net long-term capital loss.....	892	458	1,219	1,762	4,494	158	789	23	209	(1)
41 Net long-term capital gain reduced by net short-term capital loss.....	33,517	44,131	37,498	72,012	34,954	18,656	35,872	11,236	13,088	185
42 Net gain, noncapital assets.....	4,201	3,274	4,851	6,703	27,708	1,882	10,889	2,790	971	77
43 Dividends, domestic corporations.....	21,053	40,676	8,591	36,451	6,896	42,868	7,370	3,190	4,065	106
44 Dividends, foreign corporations.....	37,781	31,222	40,979	71,631	84,396	217,711	5,312	21,886	6,569	250
45 Other receipts.....	96,165	76,839	142,213	249,595	125,573	100,873	132,304	66,113	72,836	1,880
46 Total deductions.....	11,182,427	27,109,610	21,713,112	28,323,615	26,385,370	28,015,285	19,754,329	7,170,020	6,574,595	260,285
47 Cost of sales and operations.....	7,927,611	20,265,704	16,359,639	19,882,836	18,877,497	22,281,440	16,294,267	4,659,573	4,638,683	176,923
48 Compensation of officers.....	200,374	211,889	549,600	611,111	305,537	108,562	96,737	133,744	223,698	7,051
49 Repairs.....	324,132	1,403,372	273,100	359,840	213,377	346,876	241,106	102,316	50,872	1,290
50 Bad debts.....	38,319	23,370	52,334	88,707	67,704	9,447	16,775	12,332	43,140	1,282
51 Rent paid on business property.....	90,280	114,395	170,402	226,424	232,585	64,540	184,907	89,713	79,732	2,612
52 Taxes paid.....	310,421	713,624	511,126	756,330	756,269	1,171,305	452,857	205,078	167,037	6,837
53 Interest paid.....	87,569	315,055	141,808	236,695	183,182	88,304	113,128	54,670	63,704	859
54 Contributions or gifts.....	17,818	24,600	15,646	31,537	21,931	27,994	15,581	11,980	6,021	399
55 Amortization.....	2,033	40,749	6,795	6,991	25,231	5,820	22,261	3,359	2,177	1
56 Depreciation.....	586,614	1,479,688	600,577	1,050,379	670,029	900,787	306,821	97,594	136,411	7,091
57 Depletion.....	79,557	163,099	3,131	1,419	336	626	4,964	-	552	(1)
58 Advertising.....	85,109	109,723	209,327	289,387	387,487	204,599	55,199	181,531	137,976	5,634
59 Pension, profit sharing, stock bonus, annuity plans.....	85,016	303,746	151,566	288,654	207,417	333,193	252,375	110,906	40,043	1,745
60 Other employee benefit plans.....	56,754	261,484	105,459	181,647	178,135	428,207	144,207	49,028	26,402	1,211
61 Net loss, noncapital assets.....	2,507	1,159	11,375	12,346	7,609	4,384	2,315	1,390	2,246	14
62 Other deductions.....	1,293,321	1,674,353	4,531,227	4,98,812	4,251,044	2,038,701	1,480,829	1,256,736	256,401	47,336
63 Total receipts less total deductions.....	957,868	1,774,684	1,155,090	1,444,513	1,612,064	4,931,071	857,488	738,409	346,073	14,373
64 Incl. state income of controlled foreign corporations.....	7	541	2	203	98	-	86	1	602	-
65 Net income (less deficit) (+2 plus +3 minus 35).....	955,655	1,769,632	1,154,871	2,413,760	1,609,793	4,926,611	855,381	737,160	345,618	14,373
66 Net income.....	1,024,469	1,851,446	1,308,972	2,622,082	1,708,269	4,951,494	9,010,045	82,864	430,411	20,250
67 Deficit.....	68,814	31,814	155,701	208,322	188,476	24,883	66,664	45,744	84,793	5,877
68 Income subject to tax.....	955,655	1,751,396	1,204,184	2,438,300	1,734,715	4,903,814	886,312	760,827	411,322	18,762
69 Income tax.....	433,072	891,790	585,476	1,253,240	880,310	2,540,294	448,226	386,403	199,021	9,258
70 Investment credit.....	30,893	63,573	33,966	39,461	26,254	47,316	24,480	12,879	4,714	329
71 Loss from recomputing prior year investment credit.....	2,186	242	301	1,997	380	280	545	151	136	1,365
72 Net income (+2 minus 69) after tax (+4 minus 68, minus 70, plus 71).....	501,290	941,173	591,360	1,199,884	755,357	2,433,393	431,090	363,435	151,136	7,775
73 Net income after tax.....	570,104	1,022,987	346,761	1,408,206	943,833	2,458,276	415,754	409,189	235,779	9,352
74 Distributions to stockholders:										
75 Cash and property, except own stock.....	218,890	661,669	385,989	627,138	514,402	1,523,291	195,357	193,116	67,035	3,381
76 Corporation's own stock.....	22,731	10,151	40,539	4,453	42,826	44,070	22,035	217,728	8,882	6,720

Continued at end of table.

ACTIVE CORPORATION RETURNS

Table 33.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item		Major industrial group—Continued									
		Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade					
		Total transportation, communication, electric, gas, and sanitary services	Transportation	Communication services	Electric, gas, and sanitary services	Total wholesale and retail trade	Wholesale trade				
							Total wholesale trade	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade	Wholesale trade not allocable
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
1	Number of returns, total.....	56,291	43,507	6,855	5,929	403,434	137,616	15,658	19,871	98,535	3,552
2	With net income.....	35,164	27,056	4,291	3,817	257,292	94,214	10,621	13,873	67,833	1,887
3	Without net income.....	21,127	16,451	2,564	2,112	146,142	43,402	5,037	5,998	30,702	1,665
(Thousand dollars)											
4	Total assets.....	167,378,591	53,540,613	39,454,617	74,383,361	104,743,403	47,336,791	5,379,629	6,060,243	35,500,663	376,256
5	Cash.....	4,119,787	2,109,248	748,871	1,261,668	8,701,141	3,886,295	475,731	450,357	2,916,794	43,413
6	Notes and accounts receivable.....	7,096,656	3,754,167	988,600	2,353,889	31,302,512	17,134,858	1,704,256	2,249,830	13,041,670	139,102
7	Less: Reserve for bad debts.....	145,763	51,200	16,801	77,762	879,090	346,849	30,896	52,124	263,124	705
8	Inventories.....	3,309,734	952,413	1,010,891	1,346,430	32,516,935	13,632,674	1,577,521	1,776,672	10,209,794	68,687
9	Investments in Government obligations.....	3,938,723	1,970,416	1,482,584	435,723	874,920	471,028	57,469	50,961	360,369	2,229
10	Other current assets.....	3,666,148	1,321,654	1,652,267	692,227	2,030,821	869,689	86,092	78,153	701,100	4,344
11	Loans to stockholders.....	37,573	28,421	6,176	2,976	366,851	145,274	13,415	18,209	111,660	1,990
12	Other investments.....	8,559,820	4,302,337	2,013,806	2,244,677	8,242,677	4,293,462	448,162	590,372	3,187,364	67,564
13	Depreciable assets.....	178,856,730	56,075,280	39,873,719	82,907,731	30,299,980	9,929,075	1,560,052	1,081,253	7,215,171	72,599
14	Less: Accumulated depreciation.....	46,422,041	18,906,362	9,042,568	18,473,411	14,261,091	4,711,301	738,715	504,582	3,344,277	33,727
15	Depletable assets.....	186,526	75,202	12,411	98,913	258,324	238,683	263	128,639	107,785	1,996
16	Less: Accumulated depletion.....	62,114	28,885	1,233	31,396	74,039	66,260	107	27,280	37,199	1,674
17	Land.....	1,289,289	588,744	143,469	556,876	2,421,991	771,859	73,589	8,135	607,409	8,726
18	Intangible assets (amortizable).....	205,971	60,745	91,211	53,115	170,375	64,823	13,078	6,551	44,388	206
19	Less: Accumulated amortization.....	69,850	24,463	31,204	14,183	61,933	23,252	4,781	1,862	16,490	119
20	Other assets.....	2,812,302	1,312,396	523,418	976,488	2,832,929	1,046,733	144,500	132,959	747,649	21,625
21	Total liabilities.....	167,378,591	53,540,613	39,454,617	74,383,361	104,743,403	47,336,791	5,379,629	6,060,243	35,500,663	376,256
22	Accounts payable.....	4,678,681	2,736,517	483,490	1,458,674	20,066,792	10,922,280	1,282,535	1,150,143	8,407,164	82,438
23	Mortgages, notes, and bonds payable in less than one year.....	3,661,026	1,667,533	418,370	1,575,123	11,160,298	5,527,388	659,452	752,866	4,057,767	57,303
24	Other current liabilities.....	9,710,633	3,003,453	3,243,687	3,458,493	6,469,992	2,582,698	335,461	324,767	1,890,361	32,109
25	Loans from stockholders.....	449,784	230,134	119,723	99,927	2,130,532	799,489	83,572	112,805	587,799	11,313
26	Mortgages, notes, and bonds payable in one year or more.....	63,211,372	17,038,754	12,206,064	32,966,554	11,913,455	4,865,916	634,563	735,144	3,450,912	45,297
27	Other liabilities.....	5,884,177	1,817,833	841,951	3,226,393	3,648,886	1,160,009	178,184	132,086	839,794	9,345
28	Capital stock.....	39,649,958	8,773,056	11,513,689	18,358,213	18,345,585	7,796,695	915,545	965,770	5,823,009	91,711
29	Paid-in or capital surplus.....	11,366,965	3,176,786	4,428,777	3,761,402	4,808,639	2,000,472	311,352	165,845	1,515,898	7,377
30	Surplus reserves.....	1,578,525	450,876	182,226	943,223	560,364	254,916	24,734	77,393	147,786	3
31	Earned surplus and undivided profits.....	28,187,470	14,647,671	6,006,640	7,533,159	25,698,855	11,430,928	949,231	1,434,424	8,779,513	58,760
32	Total receipts.....	77,870,156	35,993,106	18,559,862	23,317,188	308,840,600	147,461,944	28,591,850	13,001,239	104,959,115	909,740
33	Business receipts.....	75,710,896	34,526,146	18,353,571	22,931,179	302,904,109	145,111,971	28,252,645	12,549,431	103,430,167	879,728
34	Interest on Government obligations:										
35	United States.....	85,943	33,204	33,240	19,499	22,997	12,609	1,297	2,269	8,928	115
36	State and local.....	21,233	12,630	5,952	2,651	9,006	3,985	767	600	2,597	21
37	Other interest.....	272,453	117,300	53,492	101,661	396,168	175,583	15,068	38,241	118,755	3,519
38	Rents.....	644,481	514,703	76,503	48,975	676,839	250,976	24,741	97,700	125,902	2,633
39	Royalties.....	32,984	16,401	13,612	2,911	77,281	71,788	715	53,304	17,759	10
40	Net short-term capital gain reduced by net long-term capital loss.....	3,355	3,129	720	506	10,966	3,831	778	546	2,436	21
41	Net long-term capital gain reduced by net short-term capital loss.....	282,116	208,847	24,894	48,375	219,974	95,143	10,055	9,321	74,816	951
42	Net gain, noncapital assets.....	48,886	45,392	1,450	2,044	38,429	18,920	1,239	3,165	14,438	78
43	Dividends, domestic corporations.....	151,325	76,924	46,692	27,709	179,512	118,225	5,348	5,342	105,599	1,936
44	Dividends, foreign corporations.....	20,448	3,235	5,407	12,206	110,171	68,360	3,575	27,832	26,682	271
45	Other receipts.....	595,636	431,835	44,329	119,472	4,195,148	1,530,553	275,622	203,488	1,030,986	20,457
46	Total deductions.....	68,923,624	34,514,002	14,939,087	19,470,535	303,481,600	144,984,751	28,382,629	12,599,829	103,101,330	900,963
47	Cost of sales and operations.....	44,985,744	23,995,892	9,466,512	11,123,340	240,826,787	123,574,618	25,202,833	9,805,192	87,870,156	696,387
48	Compensation of officers.....	750,627	537,418	104,034	109,175	5,406,834	2,456,046	287,636	368,338	1,762,134	37,938
49	Repairs.....	185,739	101,610	10,446	73,683	789,523	260,237	54,996	24,839	177,480	2,922
50	Bad debts.....	156,476	50,440	62,378	43,658	737,619	337,722	37,103	51,951	245,128	3,540
51	Rent paid on business property.....	1,652,320	1,351,201	202,080	99,039	4,134,666	839,703	124,577	94,436	611,060	9,630
52	Taxes paid.....	4,951,928	1,793,365	1,209,177	1,943,386	3,750,445	1,478,246	176,146	120,314	1,174,794	6,992
53	Interest paid.....	2,804,291	836,471	521,651	1,445,965	1,276,641	578,960	67,181	83,551	422,874	5,354
54	Contributions or gifts.....	52,579	18,867	16,656	24,056	89,424	35,016	4,034	4,124	26,670	138
55	Amortization.....	183,639	40,631	13,671	13,337	22,997	9,514	3,994	924	4,583	13
56	Depreciation.....	7,345,749	2,744,545	1,781,294	2,819,910	2,548,398	830,328	142,713	114,816	566,114	6,685
57	Depletion.....	106,196	25,319	9	80,868	27,567	22,818	147	1,970	20,612	49
58	Advertising.....	375,612	180,645	120,956	74,011	3,199,238	781,220	108,113	73,993	592,234	6,880
59	Pension, profit sharing, stock bonus, annuity plans.....	843,397	200,285	362,716	280,396	509,554	221,192	30,759	30,880	157,180	2,373
60	Other employee benefit plans.....	378,954	171,351	137,842	69,761	279,720	104,271	19,842	10,686	72,245	1,498
61	Net loss, noncapital assets.....	42,258	12,087	26,566	3,605	69,374	14,466	2,139	2,144	10,145	38
62	Other deductions.....	4,496,115	2,453,875	902,895	1,139,345	39,812,813	13,440,394	2,120,366	1,811,671	9,387,421	120,436
63	Total receipts less total deductions.....	8,946,532	1,479,104	3,620,775	3,846,653	5,359,000	2,477,193	109,221	401,410	1,857,785	8,777
64	Includable income of controlled foreign corporations.....	12	12	-	-	9	9	-	-	9	-
65	Net income (less deficit) (62 plus 63 minus 35).....	8,925,311	1,466,486	3,614,823	3,844,002	5,350,003	2,473,217	208,454	400,810	1,855,197	8,756
66	Net income.....	9,393,357	1,798,015	3,719,482	3,875,700	6,804,373	3,071,845	339,825	488,378	1,226,292	17,590
67	Deficit.....	468,046	331,529	104,819	31,698	1,454,370	598,628	131,371	87,568	371,095	8,594
68	Income subject to tax.....	9,013,375	1,570,443	3,655,079	3,787,853	5,880,744	2,626,548	291,543	434,001	1,382,397	12,777
69	Income tax.....	4,569,943	731,087	1,889,212	1,949,644	2,589,066	1,151,261	128,742	193,987	824,217	7,133
70	Investment credit.....	331,211	96,756	99,225	135,230	79,455	23,710	4,948	2,463	16,436	63
71	Tax from recomputing prior year investment credit.....	1,068	696	92	280	1,608	356	65	103	188	(1)
72	Net income (less deficit) after tax (64 minus 68, minus 70, plus 69).....	4,685,511	831,459	1,824,744	2,029,308	2,838,784	1,345,310	84,595	209,183	1,047,028	4,904
73	Net income after tax.....	5,153,557	1,162,988	1,929,563	2,061,006	4,293,154	1,943,938	215,966	296,751	1,418,123	13,098
74	Distributions to stockholders:										
75	Cash and property except own stock.....	3,949,766	660,179	1,313,699	1,975,888	1,250,493	426,520	44,181	78,240	300,293	3,806
76	Corporation's own stock.....	198,803	60,074	41,141	97,588	221,643	119,549	8,528	26,123	84,742	156

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 33.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item		Major industrial group—Continued										
		Wholesale and retail trade—Continued										
		Retail trade										
		Total retail trade	Building materials, hardware, and farm equipment stores	General merchandise stores	Food stores	Automotive dealers and gasoline service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores	Retail trade not allocable	Wholesale and retail trade not allocable
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	
1	Number of returns, total.....	257,383	26,822	16,930	18,211	42,200	29,765	24,523	42,284	55,426	916	8,435
2	With net income.....	156,198	17,217	10,638	11,227	27,850	18,405	15,534	20,350	36,078	369	4,910
3	Without net income.....	91,215	9,611	6,292	6,984	14,350	10,860	9,289	21,934	19,348	547	3,525
(Thousand dollars)												
4	Total assets.....	11,480,993	4,993,188	16,818,124	7,068,320	9,172,441	4,361,420	3,784,236	2,888,463	6,324,743	79,058	1,916,619
5	Cash.....	4,074,029	361,066	1,160,690	887,638	686,465	408,823	263,510	316,794	582,325	6,118	140,817
6	Notes and accounts receivable.....	13,628,445	1,536,050	5,173,396	533,550	1,913,754	1,009,189	1,563,105	304,066	1,523,619	21,716	539,309
7	Less: Reserve for bad debts.....	514,116	39,186	299,157	12,991	47,944	24,818	45,307	1,720	42,519	424	18,125
8	Inventories.....	18,295,788	1,902,955	4,765,318	2,205,236	4,088,660	1,766,171	1,202,588	196,721	2,149,984	18,155	588,473
9	Investments in Government obligations.....	392,444	20,080	135,821	50,676	32,073	88,352	20,587	18,071	26,785	199	11,248
10	Other current assets.....	1,140,714	56,188	409,432	183,595	187,793	72,406	51,803	90,480	88,145	870	20,420
11	Loans to stockholders.....	199,817	17,713	11,272	21,022	51,024	22,524	23,464	22,370	30,345	83	21,760
12	Other investments.....	3,743,990	277,417	1,336,576	556,407	380,080	360,833	202,932	203,710	419,536	6,449	205,225
13	Depreciable assets.....	19,784,083	1,274,734	5,929,368	3,981,960	2,235,750	1,078,024	668,705	2,361,154	2,220,783	28,605	586,822
14	Less: Accumulated depreciation.....	9,267,700	648,550	2,715,456	1,835,968	1,056,967	581,943	328,019	1,002,886	1,080,397	19,519	282,090
15	Depreciable assets.....	10,516,383	626,184	3,213,912	2,145,992	1,178,783	496,081	340,686	1,358,268	1,138,386	8,086	304,732
16	Less: Accumulated depletion.....	6,210	2,676	99	136	34	135	378	110	2,582	-	1,569
17	Land.....	1,369,071	145,117	523,810	179,357	372,995	52,595	62,807	132,592	121,679	4,119	55,061
18	Intangible assets (amortizable).....	104,764	1,342	32,790	13,243	7,545	6,700	3,706	21,223	16,954	361	788
19	Less: Accumulated amortization.....	38,365	956	10,556	5,315	3,186	1,901	1,901	6,554	5,253	15	316
20	Other assets.....	1,734,524	35,707	364,625	307,389	274,011	107,123	93,672	226,368	270,693	4,341	46,667
21	Total liabilities.....	8,148,993	4,993,188	16,818,124	7,068,320	9,172,441	4,361,420	3,784,236	2,888,463	6,324,743	79,058	1,916,619
22	Accounts payable.....	3,222,825	319,863	2,275,318	1,452,044	929,485	436,304	631,695	411,423	1,253,743	13,322	361,685
23	Mortgages, notes, and bonds payable in less than one year.....	5,493,956	601,133	907,315	320,570	2,424,434	313,832	416,268	237,439	662,360	3,605	138,954
24	Other current liabilities.....	3,972,412	222,541	1,235,790	603,283	585,265	243,273	223,784	21,500	384,099	4,311	114,882
25	Loans from stockholders.....	1,303,316	158,483	120,013	126,671	312,639	117,334	110,938	193,101	261,624	1,708	31,732
26	Mortgages, notes, and bonds payable in one year or more.....	6,787,261	518,760	2,299,483	874,785	990,592	376,329	350,099	672,756	688,952	15,509	260,274
27	Other liabilities.....	2,430,429	72,987	1,203,216	151,894	232,666	82,544	295,098	121,220	257,279	3,025	57,948
28	Capital stock.....	10,121,179	1,244,787	2,383,419	1,009,413	1,701,912	892,971	836,433	597,200	1,004,375	12,760	427,711
29	Paid-in or capital surplus.....	2,721,962	121,791	720,423	396,054	174,553	244,925	103,228	141,732	249,779	2,377	81,305
30	Surplus reserves.....	2,442,207	17,207	79,499	24,910	39,473	17,940	56,862	21,507	36,779	30	11,241
31	Earned surplus and undivided profits.....	13,837,641	1,211,636	5,642,688	1,636,696	1,877,862	1,138,368	757,386	275,579	1,279,429	17,462	430,887
32	Total receipts.....	157,044,641	10,008,713	31,843,426	37,438,059	39,611,271	9,499,379	6,820,989	7,105,710	14,545,129	171,965	4,334,015
33	Business receipts.....	153,555,461	9,747,180	30,630,043	37,172,901	38,940,202	9,219,126	6,454,090	6,950,773	14,226,114	165,032	4,236,677
34	Interest on Government obligations:											
35	United States.....	10,047	894	2,761	1,430	936	1,664	943	637	871	1	291
36	State and local.....	5,011	160	757	315	305	1,399	1,361	63	151	-	10
37	Other interest.....	214,785	22,665	71,169	15,083	43,756	12,046	21,100	4,440	22,730	635	5,800
38	Rents.....	413,715	27,428	143,276	33,617	68,444	49,316	21,511	28,253	41,713	834	14,148
39	Royalties.....	5,369	478	368	951	258	21	278	219	819	7	124
40	Net short-term capital gain reduced by net long-term capital loss.....	6,780	506	605	419	1,301	648	593	4,406	308	-	355
41	Net long-term capital gain reduced by net short-term capital loss.....	119,587	11,043	1,784	14,393	16,592	25,696	4,913	14,361	15,317	49	5,244
42	Net gain, noncapital assets.....	14,262	1,750	1,311	2,957	4,676	451	1,294	3,365	3,215	243	247
43	Dividends, domestic corporations.....	58,704	3,218	25,334	4,314	4,041	6,171	2,713	3,234	1,011	78	2,583
44	Dividends, foreign corporations.....	41,494	2	4,984	199	3	47	3	51	625	-	517
45	Other receipts.....	2,364,376	143,009	907,434	191,480	530,772	182,794	310,275	65,915	227,208	4,429	70,219
46	Total deductions.....	154,259,699	9,837,363	30,819,702	36,880,156	39,204,573	9,338,542	6,726,045	7,011,719	14,262,569	167,434	4,240,244
47	Cost of sales and operations.....	114,016,990	3,355,195	19,815,572	29,560,197	33,433,055	6,048,169	4,237,501	3,308,625	9,794,447	121,827	3,235,179
48	Compensation of officers.....	2,813,426	314,723	114,241	225,071	631,664	280,672	295,174	20,622	364,444	205	6,262
49	Repairs.....	51,455	24,126	112,781	118,040	60,372	26,937	60,265	66,296	3,321	2,321	12,331
50	Bad debts.....	302,954	21,343	117,902	22,047	62,518	26,206	44,272	5,772	32,071	875	1,938
51	Rent paid on business property.....	3,230,199	98,446	779,464	560,542	335,017	200,116	198,516	374,468	37,000	4,482	66,904
52	Taxes paid.....	2,203,897	143,340	601,160	408,432	318,114	152,545	113,120	222,360	23,432	2,844	68,302
53	Interest paid.....	671,504	60,985	193,905	57,668	167,095	36,986	45,227	44,711	14,199	10	26,107
54	Contributions or gifts.....	53,442	2,761	23,250	9,203	6,236	3,568	2,213	1,904	3,066	61	986
55	Amortization.....	12,807	479	2,184	2,011	2,092	1,401	1,013	1,304	3,111	1	676
56	Depreciation.....	1,652,619	91,341	467,857	371,087	189,841	89,302	15,608	201,36	1,033,36	2,443	47,651
57	Depletion.....	4,440	311	371	505	792	843	531	352	67	-	309
58	Advertising.....	2,344,307	1,128	789,556	468,421	341,277	214,943	201,031	1,004,04	1,342,2	1,334	48,210
59	Pension, profit-sharing, stock bonus, annuity plans.....	271,54	14,347	118,493	78,422	29,402	12,542	1,260	1,406	1,200	446	2,613
60	Other employee benefit plans.....	1,029,396	6,867	20,189	17,331	21,182	9,624	1,137	1,679	1,743	126	5,219
61	Net loss, noncapital assets.....	34,333	1,507	20,085	12,409	3,278	2,000	3,227	1,406	1,406	-	575
62	Other deductions.....	2,364,376	1,372,474	2,481,699	4,496,467	3,995,576	1,431,790	1,489,698	2,371,431	2,587,44	2,451	609,382
63	Total receipts less total deductions.....	4,784,942	1,171,350	1,023,724	657,903	406,697	160,837	99,944	1,034,391	4,318,364	3,031	10,771
64	Income before Federal income tax.....	4,784,942	1,171,350	1,023,724	657,903	406,697	160,837	99,944	1,034,391	4,318,364	3,031	10,771
65	Federal income tax.....	3,117,327	171,140	1,062,667	171,146	406,697	160,837	99,944	1,034,391	4,318,364	3,031	10,771
66	State and local income tax.....	3,117,327	171,140	1,062,667	171,146	406,697	160,837	99,944	1,034,391	4,318,364	3,031	10,771
67	Other Federal income tax.....	3,117,327	171,140	1,062,667	171,146	406,697	160,837	99,944	1,034,391	4,318,364	3,031	10,771
68	Income subject to tax.....	3,117,327	171,140	1,062,667	171,146	4						

ACTIVE CORPORATION RETURNS

Table 33. —BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued							
	Finance, insurance, and real estate							
	Total finance, insurance, and real estate	Banks and trust companies	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
1 Number of returns, total.....	375,371	13,052	49,099	3,472	21,777	4,697	23,182	258,116
2 With net income.....	232,665	13,699	32,159	1,979	12,934	2,618	15,410	153,816
3 Without net income.....	142,710	1,353	16,940	1,493	8,843	2,079	7,772	104,300
(Thousand dollars)								
4 Total assets.....	827,414,795	373,935,154	197,488,870	6,894,446	28,070,332	180,718,423	2,832,465	65,474,699
5 Cash.....	72,433,677	58,220,804	6,275,641	375,477	1,070,341	3,123,039	568,813	2,799,561
6 Notes and accounts receivable.....	228,096,631	157,760,623	56,658,429	2,395,700	2,215,109	1,621,139	1,060,439	6,384,722
7 Less: Reserve for bad debts.....	6,048,146	3,274,135	2,563,275	2,782	42,464	68,330	12,259	78,501
8 Inventories.....	216,311	-	31,867	512	16,016	11,852	207	155,857
9 Investments in Government obligations.....	130,600,350	93,708,942	7,227,604	1,012,815	2,212,638	25,186,978	76,560	1,183,816
10 Other current assets.....	6,706,434	2,212,072	1,916,735	486,998	1,009,379	218,742	45,336	1,081,142
11 Loans to stockholders.....	1,380,318	190,092	775,997	3,320	159,289	6,867	17,228	227,555
12 Other investments.....	317,600,428	17,093,239	82,865,364	2,443,626	28,714,163	137,410,142	663,866	8,409,428
13 Depreciable assets.....	42,263,300	4,761,349	2,450,163	121,839	923,547	1,997,329	293,287	41,778,336
14 Less: Accumulated depreciation.....	13,330,317	742,941	525,438	57,392	221,744	48,877	120,044	11,563,881
15 Depletable assets.....	2,113,756	1,706	33,148	803	1,284,124	1,053	982	1,091,140
16 Less: Accumulated depletion.....	634,852	493	11,749	297	272,119	18	136	555,040
17 Land.....	13,680,720	344,435	590,612	26,924	362,040	35,535	24,619	12,296,495
18 Intangible assets (amortizable).....	22,490	2,943	40,043	1,104	20,321	1,303	9,033	150,743
19 Less: Accumulated amortization.....	62,203	730	12,919	454	6,117	405	3,562	37,716
20 Other assets.....	19,337,879	3,500,341	1,736,648	86,253	630,345	11,222,074	208,096	1,951,042
21 Total liabilities.....	827,414,795	373,935,154	197,488,870	6,894,446	28,070,332	180,718,423	2,832,465	65,474,699
22 Accounts payable.....	28,736,260	15,831,801	6,414,801	1,449,168	445,290	332,332	1,102,695	2,960,773
23 Mortgages, notes, and bonds payable in less than one year.....	34,657,905	4,006,531	19,732,022	2,407,921	1,139,396	513,982	139,147	6,818,906
24 Other current liabilities.....	439,338,800	213,016,254	86,370,570	777,289	1,181,742	6,312,479	156,767	1,718,719
25 Loans from stockholders.....	1,123,387	427,301	4,896,032	25,487	236,844	132,706	30,351	2,206,685
26 Mortgages, notes, and bonds payable in one year or more.....	63,559,735	850,983	17,669,955	691,780	2,746,272	335,340	158,434	31,102,971
27 Other liabilities.....	162,174,911	3,070,026	7,803,321	555,108	2,344,402	146,111,314	120,327	2,480,413
28 Capital stock.....	30,847,391	7,542,877	4,791,838	341,959	6,410,525	2,536,435	338,284	8,885,673
29 Paid-in or capital surplus.....	2,332,009	10,216,052	2,217,077	150,035	18,422,066	773,017	224,572	3,379,190
30 Surplus reserves.....	12,683,070	2,727,362	9,091,617	9,361	1,755,591	4,700,512	84,564	31,753
31 Earned surplus and undivided profits.....	42,687,477	10,246,336	3,501,637	486,338	3,397,700	18,370,506	477,324	5,607,636
32 Total receipts.....	93,342,867	16,431,072	10,983,352	1,229,026	5,033,758	47,863,554	2,314,359	11,487,746
33 Business receipts.....	56,045,458	2,120,826	2,960,506	396,086	281,761	39,657,522	2,196,823	8,432,134
34 Interest on Government obligations:								
United States.....	5,134,469	2,389,093	253,282	29,764	6,105	376,793	2,956	18,476
State and local.....	1,356,559	436,458	15,809	7,132	22,267	461,855	2,360	10,678
35 Other interest.....	23,667,159	10,418,011	7,177,489	97,224	300,997	5,573,231	10,269	290,338
36 Rents.....	1,235,425	210,814	86,494	4,216	48,943	474,717	8,712	404,589
37 Royalties.....	307,924	1,962	4,240	63	12,979	19,938	108	156,634
38 Net short-term capital gain reduced by net long-term capital loss.....	40,357	6,529	5,609	4,386	11,149	2,668	617	9,399
39 Net long-term capital gain reduced by net short-term capital loss.....	1,348,420	218,615	105,123	14,934	910,419	203,182	6,232	389,915
40 Net gain, noncapital assets.....	1,707,135	14,736	13,128	554,552	7,773	3,063	1,245	1,110,578
41 Dividends, domestic corporations.....	1,943,344	24,900	62,533	13,824	1,102,011	576,324	12,756	91,396
42 Dividends, foreign corporations.....	72,651	2,134	3,962	898	58,044	5,885	319	1,763
43 Other receipts.....	1,786,902	126,984	295,177	105,947	101,916	508,376	71,962	570,346
44 Total deductions.....	83,604,215	13,173,337	9,945,284	1,096,071	760,693	45,778,211	2,170,779	10,479,380
45 Cost of sales and operations.....	24,843,485	16,133	188,628	8,902	72,300	23,450,715	581,642	525,165
46 Compensation of officers.....	3,142,144	1,133,624	408,677	154,069	57,592	266,454	386,407	675,323
47 Repairs.....	58,076	81,337	29,377	2,038	4,431	7,854	4,529	328,460
48 Bad debts.....	1,682,133	667,560	865,416	4,993	38,949	44,498	13,203	47,018
49 Rent paid on business property.....	1,223,910	262,959	128,413	41,227	11,944	293,163	69,124	417,075
50 Taxes paid.....	3,287,664	520,862	235,583	36,615	47,236	1,031,949	48,918	1,366,501
51 Interest paid.....	12,639,762	4,286,937	5,105,472	130,082	174,886	89,097	14,466	1,839,022
52 Contributions or gifts.....	90,937	48,088	11,085	1,688	5,761	10,603	2,304	13,604
53 Amortization.....	31,720	3,773	6,908	452	2,891	1,144	1,559	14,794
54 Depreciation.....	4,493,278	360,580	126,988	10,810	34,340	253,773	34,771	1,672,002
55 Depletion.....	466,542	682	5,062	31	124,368	12,032	113	123,260
56 Advertising.....	754,359	223,593	207,866	14,378	3,434	126,646	26,052	152,986
57 Pension, profit sharing, stock bonus, annuity plans.....	577,849	260,950	56,700	20,023	2,187	190,487	23,720	20,782
58 Other employee benefit plans.....	241,981	61,201	17,885	3,350	1,169	140,366	8,386	13,324
59 Net loss, noncapital assets.....	259,773	107,826	37,123	980	12,131	3,014	812	97,683
60 Other deductions.....	31,605,425	4,077,232	2,514,101	666,383	564,344	19,856,411	954,773	3,171,981
61 Total receipts less total deductions.....	9,738,652	3,257,735	1,038,068	132,955	2,073,065	2,085,343	143,580	1,007,366
62 Includable income of controlled foreign corporations.....	293	-	2	-	26	239	-	-
63 Net income (less deficit) (62 plus 63 minus 35).....	9,382,346	2,221,277	1,022,261	125,823	2,050,810	1,623,727	141,220	997,188
64 Net income.....	9,382,919	2,468,939	1,199,406	157,536	2,140,183	1,791,554	178,026	1,715,279
65 Deficit.....	1,470,773	47,662	177,145	31,713	24,333	368,827	37,806	718,091
66 Income subject to tax.....	9,053,139	2,376,448	1,079,955	141,709	308,609	1,603,876	123,988	1,418,554
67 Income tax.....	3,119,740	1,128,362	480,866	66,676	112,017	804,718	48,508	478,591
68 Investment credit.....	37,804	19,810	4,345	312	497	6,447	492	5,392
69 Tax from recomputing prior year investment credit.....	1,309	681	164	240	1	217	1	103
70 Net income (less deficit) after tax (64 minus 68, minus 70, plus 69).....	2,909,101	1,312,153	545,576	59,219	1,134,222	825,239	93,203	524,486
71 Net income after tax.....	6,463,674	1,359,811	722,721	90,932	2,128,002	1,194,066	131,709	1,245,577
Distributions to stockholders:								
Cash and property except own stock.....	4,380,443	988,444	384,796	19,957	1,726,606	430,683	51,934	420,023
Corporation's own stock.....	299,839	198,123	40,264	4,462	161,333	51,097	2,380	4,180

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 33.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item		Major industrial group—Continued								Nature of business not allocable
		Services								
		Total services	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile and other repair services	Motion pictures	Amusement and recreation services, except motion pictures	Miscellaneous services	
		(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
1	Number of returns, total.....	163,706	14,510	27,125	44,353	25,435	7,242	19,911	25,190	7,906
2	With net income.....	85,887	6,520	14,498	25,517	14,715	3,780	7,369	13,488	1,504
3	Without net income.....	77,819	7,990	12,627	18,836	10,720	3,462	12,542	11,702	6,402
(Thousand dollars)										
4	Total assets.....	27,526,328	5,533,389	2,266,820	7,803,017	3,140,432	2,855,968	3,248,199	2,678,503	305,089
5	Cash.....	2,345,424	243,469	233,082	829,645	224,875	230,018	223,920	361,015	28,721
6	Notes and accounts receivable.....	4,756,481	406,310	403,617	2,192,106	447,774	463,327	189,437	652,008	83,497
7	Less: Reserve for bad debts.....	95,123	7,869	6,199	48,945	6,729	5,690	2,367	17,324	374
8	Inventories.....	1,318,901	70,023	137,059	315,773	184,646	459,641	43,046	108,508	13,859
9	Investments in Government obligations.....	482,336	33,015	20,198	267,071	9,416	46,780	33,122	72,234	8,370
10	Other current assets.....	638,677	87,207	53,652	206,703	53,119	106,132	73,628	57,736	13,417
11	Loans to stockholders.....	190,759	25,442	16,140	38,556	15,481	18,970	13,055	23,115	2,297
12	Other investments.....	2,983,510	474,236	178,154	1,178,735	139,897	599,318	175,332	277,838	44,550
13	Depreciable assets.....	19,676,189	5,064,963	1,980,240	4,115,719	2,944,278	1,308,432	3,001,503	1,261,054	54,920
14	Less: Accumulated depreciation.....	7,938,278	1,764,183	1,025,515	1,829,981	1,114,107	735,628	1,054,807	414,057	15,285
15	Depletable assets.....	92,640	16,003	1,982	22,839	892	14,824	1,382	35,807	204
16	Less: Accumulated depletion.....	20,958	3,819	593	4,333	311	4,200	1,247	5,130	39
17	Land.....	1,627,758	671,311	104,975	138,019	136,036	153,048	306,464	117,297	37,092
18	Intangible assets (amortizable).....	408,743	25,607	12,380	46,272	9,150	242,691	46,377	25,966	544
19	Less: Accumulated amortization.....	223,303	3,024	5,165	13,894	2,537	174,377	17,048	6,754	125
20	Other assets.....	1,321,672	209,990	162,415	349,332	95,651	173,372	111,002	128,590	33,441
21	Total liabilities.....	27,526,328	5,533,389	2,266,820	7,803,017	3,140,432	2,855,968	3,248,199	2,678,503	305,089
22	Accounts payable.....	3,052,861	260,263	230,026	1,314,649	295,797	415,658	216,298	320,170	43,378
23	Mortgages, notes, and bonds payable in less than one year.....	2,972,610	539,575	179,659	764,383	648,883	326,305	295,845	217,959	37,763
24	Other current liabilities.....	1,798,692	231,180	141,330	653,307	151,096	247,743	165,300	208,736	21,790
25	Loans from stockholders.....	1,030,347	269,888	106,303	280,297	121,005	40,572	145,572	66,110	16,935
26	Mortgages, notes, and bonds payable in one year or more.....	7,851,342	2,574,252	474,071	1,434,926	924,007	579,590	1,296,894	567,602	42,429
27	Other liabilities.....	1,312,498	148,937	74,481	556,505	89,044	197,590	98,072	187,869	17,614
28	Capital stock.....	4,327,454	885,041	515,528	1,051,443	391,610	354,711	694,274	420,338	142,290
29	Paid-in or capital surplus.....	1,732,374	408,561	75,659	457,015	114,413	279,244	231,014	161,418	38,740
30	Surplus reserves.....	286,520	52,394	6,543	135,161	8,534	19,091	16,298	48,494	1,721
31	Earned surplus and undivided profits.....	3,161,630	163,298	463,215	1,146,830	389,434	435,414	88,632	474,807	257,571
32	Total receipts.....	31,614,898	3,292,363	3,906,421	11,038,594	3,463,425	2,594,509	2,776,192	4,542,894	127,551
33	Business receipts.....	30,018,042	2,977,420	3,846,374	10,586,372	3,276,303	2,377,182	2,555,681	4,398,710	115,449
34	Interest on Government obligations:									
35	United States.....	11,395	1,936	410	4,759	480	1,340	847	1,723	167
36	State and local.....	6,952	658	193	4,301	849	161	181	675	121
37	Other interest.....	10,604	20,023	4,377	34,154	5,593	28,350	5,072	8,525	1,201
38	Rents.....	493,317	150,910	12,604	143,545	76,758	30,825	55,923	22,748	1,165
39	Royalties.....	45,321	1,330	339	7,799	12	2,368	3,577	6,076	21
40	Net short-term capital gain reduced by net long-term capital loss.....	3,684	1,186	78	1,084	607	369	254	86	294
41	Net long-term capital gain reduced by net short-term capital loss.....	159,031	33,624	1,193	41,082	23,371	28,028	15,707	10,536	1,538
42	Net gain, noncapital assets.....	44,618	5,862	1,596	7,744	27,751	555	4,259	1,826	1,159
43	Dividends, domestic corporations.....	40,098	4,897	2,384	16,028	277	8,459	2,817	5,236	107
44	Dividends, foreign corporations.....	16,150	4,859	171	3,115	42	5,872	846	445	2
45	Other receipts.....	665,190	90,138	31,712	188,102	50,882	87,020	131,028	86,308	6,327
46	Total deductions.....	30,706,991	3,315,073	3,794,271	10,606,931	3,361,372	2,505,141	2,743,259	4,386,944	136,628
47	Cost of sales and operations.....	15,980,626	1,190,532	1,953,253	6,465,475	1,716,219	1,258,197	1,023,268	2,414,182	67,312
48	Compensation of officers.....	1,695,277	76,204	261,812	601,211	190,049	73,463	113,848	378,010	8,868
49	Repairs.....	344,096	46,239	51,355	61,841	35,017	19,002	53,684	28,358	1,235
50	Bad debts.....	96,585	10,864	12,228	11,296	4,442	9,949	17,521	1,967	1,967
51	Rent paid on business property.....	1,227,914	214,299	166,164	226,054	175,654	78,420	197,550	171,073	3,611
52	Taxes paid.....	1,016,212	195,119	133,670	215,786	116,643	66,415	191,349	125,230	4,278
53	Interest paid.....	552,583	168,128	35,314	109,639	81,979	37,065	80,452	40,009	3,543
54	Contributions or gifts.....	18,356	1,161	2,364	7,021	654	1,200	2,539	3,299	5
55	Amortization.....	32,744	2,569	1,886	4,852	916	14,907	6,135	1,279	153
56	Depreciation.....	2,212,270	287,675	184,747	553,258	514,161	324,236	238,506	99,627	4,015
57	Depletion.....	12,914	1,504	409	426	470	261	5,315	4,437	-
58	Advertising.....	558,143	73,134	60,821	170,046	32,136	85,689	82,454	53,363	1,600
59	Pension, profit sharing, stock bonus, annuity plans.....	163,122	5,072	9,446	79,599	4,832	5,266	4,460	52,353	338
60	Other employee benefit plans.....	62,524	11,463	13,319	28,389	8,441	5,157	3,140	12,585	79
61	Net loss, noncapital assets.....	25,929	3,328	4,169	8,123	3,335	1,367	3,402	1,759	1,082
62	Other deductions.....	6,833,899	999,347	962,714	2,040,326	511,320	524,670	746,059	677,753	39,542
63	Total receipts less total deductions.....	907,907	977,290	112,150	431,663	102,053	89,368	32,933	161,950	9,077
64	Includable income of controlled foreign corporations.....	160	-	-	41	-	119	-	-	-
65	Net income (less deficit) (2 plus 63 minus 35).....	901,109	977,290	111,957	427,603	101,264	89,386	32,752	161,275	9,192
66	Net income.....	1,619,972	119,195	169,543	588,445	159,267	171,956	175,621	241,241	6,272
67	Deficit.....	718,863	142,063	57,586	161,542	62,063	82,570	143,053	79,066	15,470
68	Income subject to tax.....	1,335,928	93,368	130,017	504,000	127,066	141,058	144	200,4	4,122
69	Income tax.....	557,622	30,888	50,921	220,442	60,069	60,384	7,443	13,344	1,126
70	Investment credit.....	30,407	2,371	3,775	11,222	5,597	4,672	4,612	2,371	21
71	Tax from computing prior year investment credit.....	721	50	56	472	115	115	2	2	-
72	Net income (less deficit) after tax (64 minus 69, minus 70, plus 71).....	312,703	451,430	69,159	211,981	61,177	31,141	21,111	60,544	16,303
73	Net income after tax.....	1,301,439	901,333	122,744	374,223	116,680	144,150	111,694	160,511	5,170
74	Distribution to stockholders:									
75	Cash and property, except own stock.....	304,483	4,104	44,411	27,473	29,243	37,142	23,177	43,116	2,170
76	Dividends to own stockholders.....	27,486	1,101	4,161	1,330	3,444	4,742	1,700	3,371	-

1 Less than \$.00 per return.

2 Negative amount.

3 Loss or deficit.

4 Less after tax.

NOTE: See text for explanatory statements and for description of the sample and limitations of the data.

RETURNS WITH NET INCOME

Table 34. —BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP

Item		All industrial groups	Major industrial group								
			Agriculture, forestry, and fisheries	Mining				Contract construction	Manufacturing		
				Total mining	Metal mining	Coal mining	Crude petroleum and natural gas		Nonmetallic minerals (except fuels) mining	Total manufacturing	Food and kindred products
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Number of returns with net income.....	808,042	12,237	6,994	217	1,108	3,697	1,972	56,726	119,573	12,419
(Thousand dollars)											
2	Total assets.....	1,323,050,922	3,981,668	13,602,786	3,926,930	1,841,886	5,707,355	2,126,615	15,476,669	288,174,292	25,045,143
3	Cash.....	101,496,270	291,417	956,230	214,806	118,745	397,289	225,390	1,750,814	16,318,660	1,890,906
4	Notes and accounts receivable.....	312,433,378	575,808	2,166,948	401,442	313,037	1,095,868	356,601	5,397,638	52,258,118	4,404,010
5	Less: Reserve for bad debts.....	7,457,859	8,636	9,856	924	1,075	4,070	3,787	41,865	1,048,739	86,869
6	Inventories.....	93,254,324	431,635	808,381	349,686	49,873	248,648	160,174	1,659,938	59,278,775	6,019,610
7	Investments in Government obligations.....	138,482,511	52,887	681,770	308,062	103,924	198,845	70,939	259,863	13,402,875	562,876
8	Other current assets.....	18,863,286	77,058	354,496	199,472	33,460	58,282	63,282	1,517,941	5,515,493	547,246
9	Loans to stockholders.....	1,781,360	30,130	36,039	26,789	3,975	4,638	637	62,738	196,069	21,053
10	Other investments.....	344,185,093	558,859	1,810,307	568,509	267,102	769,117	205,579	1,335,332	38,493,071	2,597,598
11	Depreciable assets.....	442,277,887	2,199,182	9,980,114	2,556,053	1,424,272	4,250,988	1,748,801	5,653,773	185,735,142	15,298,229
12	Less: Accumulated depreciation.....	176,514,067	1,113,945	5,222,051	1,263,056	699,934	2,298,730	960,331	3,126,503	97,513,300	7,448,544
13	Depletable assets.....	10,330,568	57,236	2,606,173	638,842	240,109	1,474,497	252,725	100,561	6,016,671	29,119
14	Less: Accumulated depletion.....	4,300,108	17,566	1,344,264	335,876	90,441	818,082	99,865	26,890	2,438,816	6,781
15	Land.....	17,837,938	727,461	197,877	25,514	24,235	94,155	53,973	438,697	4,153,547	546,069
16	Intangible assets (amortizable).....	4,101,147	2,367	252,559	111,061	3,302	124,520	13,676	12,151	3,244,307	51,840
17	Less: Accumulated amortization.....	2,283,899	990	52,853	21,732	697	25,954	4,476	3,964	1,974,034	18,008
18	Other assets.....	28,605,093	118,765	380,916	148,282	51,999	137,344	43,291	486,445	6,536,453	646,699
19	Total liabilities.....	1,323,050,922	3,981,668	13,602,786	3,926,930	1,841,886	5,707,355	2,126,615	15,476,669	288,174,292	25,045,143
20	Accounts payable.....	77,177,469	301,814	1,004,071	213,695	141,076	470,611	178,689	3,646,460	28,075,455	2,459,067
21	Mortgages, notes, and bonds payable in less than one year.....	52,373,184	468,407	428,372	54,240	62,763	216,305	95,064	1,448,476	9,420,216	1,222,410
22	Other current liabilities.....	422,737,401	150,837	808,904	152,494	77,480	475,301	103,629	1,597,594	21,787,146	1,747,605
23	Loans from stockholders.....	9,429,076	80,445	84,353	38,506	6,815	25,315	13,717	255,294	1,088,322	133,891
24	Mortgages, notes, and bonds payable in one year or more.....	143,232,852	597,135	1,767,570	479,487	279,534	768,057	240,492	1,672,533	34,128,288	3,324,783
25	Other liabilities.....	177,212,059	144,721	408,114	99,138	66,585	128,755	113,636	1,192,850	8,879,288	561,831
26	Capital stock.....	134,178,904	1,057,789	1,984,729	650,575	220,144	791,583	322,427	1,891,514	49,636,659	4,628,856
27	Paid-in or capital surplus.....	76,829,840	184,132	1,409,926	476,623	230,975	502,821	199,507	443,538	26,795,268	1,309,504
28	Surplus reserves.....	18,560,249	36,108	141,757	54,246	31,550	21,606	34,355	70,409	3,798,561	295,994
29	Earned surplus and undivided profits.....	211,314,888	960,280	5,564,990	1,707,926	724,964	2,307,001	825,099	3,258,001	104,565,089	9,361,202
30	Total receipts.....	886,517,172	5,036,374	10,982,324	2,366,743	1,863,409	4,841,558	1,910,614	34,799,611	395,552,472	58,626,815
31	Business receipts.....	833,652,191	4,747,011	10,482,936	2,272,903	1,797,551	4,558,719	1,853,763	34,128,094	385,960,435	57,920,586
32	Interest on Government obligations:										
33	United States.....	3,388,454	1,382	18,164	8,069	2,836	5,925	1,334	5,233	340,919	16,238
34	State and local.....	1,297,290	597	2,639	219	614	1,331	475	4,183	47,160	5,019
35	Other interest.....	23,598,197	18,270	43,145	10,559	4,720	20,885	6,981	43,544	848,979	69,203
36	Rents.....	3,111,542	29,820	39,125	5,095	4,492	19,842	9,696	163,268	808,370	58,340
37	Royalties.....	953,573	29,143	49,505	5,352	2,020	39,049	3,084	2,439	555,221	29,751
38	Net short-term capital gain reduced by net long-term capital loss.....	78,253	1,278	1,426	55	205	1,161	5	2,221	21,897	1,440
39	Net long-term capital gain reduced by net short-term capital loss.....	3,653,874	77,180	116,811	8,512	21,743	79,567	6,989	87,498	1,049,704	52,319
40	Net gain, noncapital assets.....	1,625,755	14,853	15,780	1,833	1,140	11,551	1,256	15,067	87,977	6,736
41	Dividends, domestic corporations.....	3,442,168	9,900	54,215	24,969	12,060	14,767	2,419	14,164	1,177,753	30,664
42	Dividends, foreign corporations.....	1,810,202	5,846	21,532	13,590	53	7,602	287	7,834	1,559,820	88,118
43	Other receipts.....	9,505,673	101,094	137,046	15,587	15,975	81,159	24,325	326,066	3,094,237	348,401
44	Total deductions.....	823,919,567	4,708,237	9,430,138	2,046,635	1,760,680	3,893,495	1,729,328	33,635,671	364,918,260	55,864,192
45	Cost of sales and operations.....	586,758,331	3,301,034	5,893,204	1,406,212	1,290,557	2,134,541	1,061,894	28,285,912	268,897,286	43,443,298
46	Compensation of officers.....	14,797,991	125,286	132,248	11,817	21,365	55,613	43,453	1,122,546	4,439,094	438,819
47	Repairs.....	7,349,452	76,128	170,642	34,944	34,614	39,641	67,443	209,056	5,513,480	492,319
48	Bad debts.....	2,788,649	5,507	12,160	969	1,014	6,677	3,500	49,577	602,315	54,950
49	Rent paid on business property.....	9,538,756	84,706	66,466	3,223	8,508	35,551	19,184	179,672	2,938,441	290,924
50	Taxes paid.....	23,914,139	98,126	273,836	74,631	49,465	95,317	54,423	591,178	11,956,187	2,171,753
51	Interest paid.....	16,934,490	57,963	113,131	24,169	14,753	55,307	18,902	166,858	2,307,833	241,297
52	Contributions or gifts.....	650,642	2,328	5,770	1,237	1,076	1,783	1,674	13,711	374,533	38,052
53	Amortization.....	402,048	844	15,811	11,424	388	3,665	334	1,828	155,385	5,389
54	Depreciation.....	25,547,347	167,915	673,922	154,553	107,178	271,020	141,171	613,381	12,117,917	1,100,507
55	Depletion.....	3,679,237	10,842	904,550	169,429	55,572	594,934	84,115	9,422	2,503,277	6,940
56	Advertising.....	9,689,113	21,417	20,158	1,323	2,065	10,090	6,680	71,707	5,654,247	1,569,448
57	Pension, profit sharing, stock bonus, annuity plans.....	5,189,748	10,043	55,496	14,717	6,846	25,898	8,035	95,759	3,060,952	225,776
58	Other employee benefit plans.....	3,099,841	7,303	80,382	7,354	58,870	5,698	8,460	122,389	2,021,020	166,765
59	Net loss, noncapital assets.....	221,349	1,752	6,318	539	2,207	2,556	1,016	2,646	59,149	9,477
60	Other deductions.....	113,358,434	737,643	1,000,044	130,094	106,202	555,204	208,544	2,100,029	42,317,144	5,608,478
61	Total receipts less total deductions.....	62,597,605	328,137	1,552,186	320,108	102,729	948,063	181,286	1,163,940	30,634,212	2,762,623
62	Includable income of controlled foreign corporations.....	4,220	-	6	-	-	6	-	-	3,740	181
63	Net income (60 plus 61 minus 33).....	61,304,535	327,540	1,549,553	319,889	102,115	946,738	180,811	1,159,757	30,590,792	2,757,785
64	Income subject to tax.....	54,322,380	225,556	1,320,390	241,104	79,602	847,707	151,977	910,882	28,578,244	2,618,122
65	Income tax.....	26,277,001	89,970	660,139	123,815	34,774	428,441	73,109	367,793	14,321,602	1,312,463
66	Investment credit.....	1,105,353	4,889	24,494	5,723	4,273	6,842	7,656	24,126	573,146	58,443
67	Tax from recomputing prior year investment credit.....	15,438	72	745	1	94	451	199	411	9,709	662
68	Net income after tax (62 minus 64, minus 65, plus 65).....	36,117,449	242,387	913,163	201,796	71,520	524,688	115,159	815,679	16,832,627	1,503,103
69	Distributions to stockholders:										
70	Cash and property except own stock.....	20,575,764	145,016	998,331	145,557	47,350	756,804	48,620	163,130	10,213,944	720,733
71	Corporation's own stock.....	2,050,088	903	32,190	3,187	2,270	24,163	2,570	26,818	1,082,700	85,850

Footnote at end of table.

RETURNS WITH NET INCOME

Table 34.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued										
	Manufacturing—Continued										
	Tobacco manu- factures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellan- eous plastics products	Leather and leather products
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1. Number of returns with net income.....	140	4,932	11,201	5,904	4,395	2,875	13,459	6,552	927	2,781	2,107
(Thousand dollars)											
2. Total assets.....	3,800,063	8,058,048	5,091,834	5,469,287	2,472,070	10,403,360	9,781,519	27,419,358	49,827,315	5,762,792	2,097,855
3. Cash.....	126,259	303,941	409,679	333,355	241,234	511,432	1,007,166	1,445,802	1,663,727	308,901	174,246
4. Notes and accounts receivable.....	282,423	2,085,022	1,579,474	956,218	640,115	1,376,883	2,102,959	4,502,137	7,767,990	1,407,852	614,356
5. Loans.....	4,493	27,249	27,002	18,000	15,000	29,691	69,844	82,307	137,833	29,840	8,718
6. Inventories.....	2,081,203	2,583,244	1,859,598	1,070,102	691,779	1,436,654	1,115,054	4,073,847	3,409,415	1,411,373	639,666
7. Investments in Government obligations.....	41,204	225,703	60,800	145,764	91,798	272,527	511,893	1,026,012	1,897,221	83,077	17,428
8. Other current assets.....	15,136	47,594	63,916	80,411	189,649	210,121	402,100	893,015	56,727	68,963	28,963
9. Loans to stockholders.....	3,163	5,003	14,341	6,321	2,144	3,092	19,365	7,043	1,233	4,602	2,998
10. Other investments.....	164,041	749,036	424,443	608,376	162,390	1,441,860	1,447,662	3,719,426	10,573,613	768,642	263,274
11. Depreciable assets.....	811,039	5,015,237	1,082,865	3,187,821	1,033,691	4,202,273	4,764,041	20,541,587	40,052,830	3,515,255	542,242
12. Less: Accumulated depreciation.....	370,140	2,730,553	551,126	1,629,965	508,922	4,361,117	2,303,018	10,612,441	20,985,788	1,935,188	279,026
13. Depletable assets.....	-	-	23	42,029	5,843	167,282	5,843	167,282	3,298,036	6,413	-
14. Less: Accumulated depletion.....	-	-	326	27,541	15,775	111,448	2,829	59,900	1,540,600	813	-
15. Land.....	19,419	45,577	31,095	89,774	36,108	161,064	192,531	366,572	895,132	73,552	17,471
16. Intangible assets (amortizable).....	5,559	4,271	15,345	2,756	4,784	5,272	24,707	125,572	2,676,866	16,278	2,506
17. Less: Accumulated amortization.....	718	1,003	3,941	1,601	1,047	1,658	6,554	65,265	1,767,221	6,781	422
18. Other assets.....	18,352	98,874	132,140	157,478	37,797	217,052	750,172	707,790	1,128,955	82,442	42,861
19. Total liabilities.....	3,800,063	8,058,048	5,091,834	5,469,287	2,472,070	10,403,360	9,781,519	27,419,358	49,827,315	5,762,792	2,097,855
20. Accounts payable.....	109,732	1,055,101	1,108,221	487,007	270,450	610,823	886,363	2,347,056	4,885,343	531,731	290,670
21. Mortgages, notes, and bonds payable in less than one year.....	321,401	482,532	496,774	350,441	106,254	186,175	342,265	453,156	401,522	114,143	160,955
22. Other current liabilities.....	314,017	551,029	447,203	285,104	214,456	670,059	899,739	2,143,374	1,764,807	422,151	145,286
23. Loans from stockholders.....	3,163	5,003	14,341	6,321	2,144	3,092	19,365	7,043	1,233	4,602	2,998
24. Mortgages, notes, and bonds payable in one year or more.....	440,404	942,092	421,495	920,951	187,453	1,789,123	866,291	3,894,735	4,874,533	1,033,153	214,787
25. Other liabilities.....	12,426	117,399	85,635	94,573	50,013	245,885	631,077	715,829	1,731,913	198,125	42,325
26. Capital stock.....	257,392	1,465,058	799,636	982,623	467,162	1,994,439	1,621,254	4,312,102	10,765,865	718,803	382,160
27. Paid-in or capital surplus.....	172,252	398,829	259,126	411,126	133,684	1,252,277	568,571	3,427,356	7,290,553	519,229	159,997
28. Surplus reserves.....	124,415	51,451	17,005	36,804	13,967	53,706	112,504	375,383	1,015,539	84,283	11,174
29. Earned surplus and undivided profits.....	1,445,734	3,572,257	1,388,037	1,857,591	994,967	3,988,725	3,757,685	9,591,219	17,052,686	2,110,330	666,993
30. Total receipts.....	5,087,902	14,361,017	12,486,491	7,952,468	5,044,313	12,187,217	13,896,437	32,232,420	43,723,021	8,144,035	4,197,426
31. Business receipts.....	5,016,923	14,160,902	12,382,876	7,630,832	4,980,130	11,889,537	13,470,142	31,242,018	40,661,742	7,964,766	4,158,926
32. Interest on Government obligations:											
United States.....	611	5,542	898	4,818	1,662	4,140	11,347	30,417	58,143	1,386	524
State and local.....	149	1,086	87	1,092	468	1,605	3,245	6,250	2,320	205	136
33. Other interest.....	3,520	24,873	6,317	15,815	1,487	28,075	25,463	67,201	121,716	11,066	4,425
34. Rents.....	1,180	19,275	8,730	16,874	3,413	16,111	32,104	31,430	370,768	8,221	3,482
35. Royalties.....	4,076	7,175	19,554	3,994	11,201	38,804	147,345	55,754	7,540	7,540	670
36. Net short-term capital gain reduced by net long-term capital loss.....	-	147	251	1,310	2	374	134	3,263	5,776	291	68
37. Net long-term capital gain reduced by net short-term capital loss.....	236	16,958	2,913	209,144	6,130	115,702	1,666	94,772	290,262	12,663	2,743
38. Net gain, noncapital assets.....	164	1,568	392	5,181	967	1,123	1,475	5,364	4,679	232	79
39. Dividends, domestic corporations.....	255	9,179	5,431	3,688	4,343	13,127	36,441	225,479	671,121	6,411	3,983
40. Dividends, foreign corporations.....	3,417	3,260	1,417	23	20	44,562	17,743	223,069	595,066	64,233	75
41. Other receipts.....	24,135	80,362	53,585	59,757	40,233	59,255	210,831	157,282	1,031,204	3,331	22,399
42. Total deductions.....	5,009,401	13,013,321	12,026,318	7,530,830	4,756,478	11,203,340	12,738,634	28,212,132	41,031,355	7,608,026	4,013,054
43. Cost of sales and operations.....	3,255,005	11,362,049	9,602,205	5,422,597	3,610,389	8,116,160	8,862,123	18,421,132	27,305,796	5,361,534	3,143,731
44. Compensation of officers.....	15,132	180,784	316,017	142,414	138,174	131,081	441,601	36,125	82,595	103,441	86,363
45. Repairs.....	10,307	101,275	27,111	59,976	24,966	272,049	470,773	70,133	114,284	16,585	10,585
46. Bad debts.....	972	13,320	1,037	17,677	12,976	19,945	49,571	4,165	60,531	1,540	1,891
47. Rent paid on business property.....	1,162	90,983	123,784	42,062	45,752	86,352	146,537	214,957	668,637	74,635	43,112
48. Taxes paid.....	1,041,861	41,893	234,914	186,643	109,285	280,605	307,246	543,919	1,746,949	304,423	85,043
49. Interest paid.....	27,002	42,661	61,891	74,199	20,120	92,161	210,116	236,356	232,040	27,255	10,585
50. Contributions or gifts.....	3,074	14,841	4,306	4,250	6,036	11,699	23,622	66,359	20,912	5,414	3,423
51. Amortization.....	910	412	227	5,510	376	3,228	6,430	10,655	1,401	1,401	157
52. Depreciation.....	54,175	354,927	92,129	215,869	77,454	591,253	356,700	1,563,302	1,720,162	271,918	43,370
53. Depletion.....	-	67	20	205,904	2,161	30,332	3,118	64,169	1,422,627	855	-
54. Advertising.....	31,637	85,804	110,276	33,410	94,050	95,362	163,339	1,307,426	213,606	142,664	51,634
55. Pension, profit sharing, stock bonus, bonus plans.....	41,203	92,422	38,166	26,886	20,812	83,912	122,669	334,137	313,818	60,606	20,040
56. Other employee benefit plans.....	1,000	21,631	54,455	12,260	17,832	51,989	55,548	114,873	42,821	37,117	15,440
57. Net loss, noncapital assets.....	3	3,025	750	443	1,561	1,715	2,734	13,041	4,436	533	535
58. Other deductions.....	216,201	967,778	1,335,600	630,525	613,387	1,335,497	2,065,631	4,536,111	5,851,110	1,616,390	412,925
59. Total receipts less total deductions.....	647,001	747,696	460,133	421,838	287,835	983,877	1,117,918	3,920,262	2,691,666	575,263	184,372
60. Includable income of controlled foreign corporation.....	-	1	-	-	-	26	-	1,515	16	536	-
61. Net income (loss) plus or minus 33 1/3 percent.....	647,001	746,695	460,133	420,766	287,809	980,800	1,117,892	3,918,747	2,691,650	575,263	184,236
62. Income subject to tax.....	647,001	746,695	460,133	420,766	287,809	980,800	1,117,892	3,918,747	2,691,650	575,263	184,236
63. Income tax.....	33,074	347,008	192,187	128,521	125,707	426,431	521,103	1,849,101	4,436,271	273,784	77,788
64. Investment tax credit.....	3,421	30,174	4,562	11,175	3,644	31,111	14,330	73,660	51,111	18,262	2,778
65. Tax from noncapital assets prior year investment credit.....	-	155	412	163	-	130	216	704	236	13	27
66. Net income after tax (2 minus 64, minus 65, plus 66).....	314,114	411,116	263,148	303,211	169,442	563,734	615,623	2,143,946	1,964,349	326,113	106,448
67. Distribution to stockholders:											
Cash and property except own stock.....	194,350	143,279	92,990	98,320	41,633	321,071	266,206	1,520,001	1,035,189	141,466	44,792
Corporation's own stock.....	236	24,321	22,197	27,667	11,207	141,800	46,136	163,631	27,575	19,446	1,732

Continued at end of table.

RETURNS WITH NET INCOME

Table 34.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued									
	Manufacturing—Continued									
	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical machinery, equipment, and supplies	Motor vehicles and motor vehicle equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufacturing industries, including ordnance and accessories	Manufacturing not allocable
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
1 Number of returns with net income.....	5,595	3,214	13,313	13,303	5,247	1,358	1,385	2,673	5,805	382
	(Thousand dollars)									
2 Total assets.....	9,360,287	28,554,044	12,530,620	21,572,312	17,138,301	21,541,301	11,124,129	5,838,603	4,010,190	175,861
3 Cash.....	675,412	1,417,374	1,033,745	1,460,860	1,226,055	785,125	501,643	298,295	299,868	13,225
4 Notes and accounts receivable.....	1,508,186	3,086,574	2,527,096	4,774,618	4,558,959	2,766,374	2,585,826	1,265,718	1,417,501	41,327
5 Less: Reserve for bad debts.....	35,788	48,799	48,158	88,987	57,440	17,795	36,749	16,376	157,767	924
6 Inventories.....	1,413,131	5,339,192	3,214,577	5,917,337	4,724,971	3,933,536	4,470,666	1,518,782	1,042,888	46,549
7 Investments in Government obligations.....	377,823	1,301,106	284,394	1,174,614	441,664	3,713,800	165,299	396,116	93,198	18,933
8 Other current assets.....	113,407	964,248	168,736	259,255	251,378	542,450	286,267	131,345	74,161	4,084
9 Loans to stockholders.....	11,465	17,909	17,062	31,041	7,000	721	9,633	4,950	4,874	146
10 Other investments.....	856,526	3,601,705	1,202,880	2,357,227	2,075,775	4,051,033	535,007	517,225	392,730	7,022
11 Depreciable assets.....	8,132,296	25,923,925	7,640,470	11,216,663	6,905,950	12,183,176	4,765,565	3,008,875	1,435,166	83,388
12 Less: Accumulated depreciation.....	4,157,608	14,514,737	3,431,905	6,122,817	3,630,360	7,192,793	2,472,793	1,495,938	729,068	43,871
13 Depletable assets.....	194,351	1,134,446	47,350	2,423	5,119	9,372	1,919	1,726	3,664	-
14 Less: Accumulated depletion.....	54,303	607,217	1,339	1,301	3,701	3,648	838	987	4	-
15 Land.....	180,803	500,444	187,170	258,145	161,371	132,357	138,834	70,352	45,594	3,267
16 Intangible assets (amortizable).....	9,731	39,145	52,065	67,333	48,603	4,981	20,624	55,633	12,555	221
17 Less: Accumulated amortization.....	2,923	6,005	10,992	28,863	17,411	1,941	9,910	14,807	5,252	96
18 Other assets.....	135,778	407,674	247,464	294,764	440,363	633,442	163,796	111,688	78,082	2,500
19 Total liabilities.....	9,360,287	28,554,044	12,530,620	21,572,312	17,138,301	21,541,301	11,124,129	5,838,603	4,010,190	175,861
20 Accounts payable.....	570,947	2,261,857	1,207,969	1,842,575	2,341,415	1,795,444	2,247,042	365,123	407,974	13,545
21 Mortgages, notes, and bonds payable in less than one year.....	231,486	1,112,797	499,969	722,904	834,058	170,796	537,673	248,905	420,488	2,997
22 Other current liabilities.....	656,884	1,786,359	1,052,137	1,641,447	1,570,302	2,865,049	1,536,344	671,612	389,664	12,443
23 Loans from stockholders.....	52,457	63,314	85,120	78,312	48,396	12,005	14,264	19,497	39,586	393
24 Mortgages, notes, and bonds payable in one year or more.....	1,031,541	4,546,623	1,415,390	2,755,598	2,059,058	1,050,075	1,267,676	669,090	427,687	10,370
25 Other liabilities.....	196,594	879,836	343,788	710,798	572,570	590,540	757,924	193,768	77,540	13,099
26 Capital stock.....	1,792,036	5,305,472	2,177,423	4,429,967	2,430,099	1,941,254	991,112	938,020	514,555	50,971
27 Paid-in or capital surplus.....	812,532	1,663,843	936,424	1,366,372	1,961,057	1,800,038	1,079,777	959,239	240,641	6,843
28 Surplus reserves.....	101,438	222,990	62,886	132,546	277,340	54,467	76,377	23,924	23,924	2,582
29 Earned surplus and undivided profits.....	3,914,372	10,262,953	4,749,514	7,712,913	5,188,800	11,030,066	2,632,850	1,695,112	1,461,731	63,058
30 Total receipts.....	11,161,530	26,976,187	20,276,130	27,718,761	25,670,613	32,176,650	19,417,484	7,475,825	5,914,381	253,319
31 Business receipts.....	10,917,480	26,584,085	19,987,484	27,033,408	25,261,768	31,589,061	19,176,093	7,324,521	5,782,104	249,451
32 Interest on Government obligations:										
33 United States.....	7,979	35,820	6,687	27,692	9,924	103,991	3,377	8,288	1,841	288
34 State and local.....	2,206	5,537	1,749	5,123	2,046	4,408	2,150	1,246	801	-
35 Other interest.....	19,037	127,189	28,673	75,217	65,923	72,753	32,617	12,280	33,422	470
36 Rents.....	19,624	19,305	26,340	103,274	26,755	17,743	17,533	7,383	3,761	709
37 Royalties.....	15,767	18,027	18,211	67,227	52,245	17,886	11,667	20,344	4,703	99
38 Net short-term capital gain reduced by net long-term capital loss.....	398	458	682	1,653	4,493	158	772	23	199	-
39 Net long-term capital gain reduced by net short-term capital loss.....	31,263	42,523	31,544	66,649	31,858	18,581	32,809	10,502	12,437	154
40 Net gain, noncapital assets.....	3,083	2,921	3,330	5,888	26,508	1,563	10,687	2,679	785	77
41 Dividends, domestic corporations.....	20,604	39,726	7,707	36,170	6,792	42,867	7,055	3,190	3,775	106
42 Dividends, foreign corporations.....	39,327	30,972	40,979	71,522	83,660	217,707	5,192	21,818	6,569	290
43 Other receipts.....	84,762	68,624	122,734	224,938	98,641	89,932	118,532	62,901	63,854	1,715
44 Total deductions.....	10,134,862	25,119,745	18,965,411	25,086,683	23,870,396	27,220,748	18,495,375	6,691,715	5,483,591	233,061
45 Cost of sales and operations.....	7,192,648	18,749,232	14,319,465	17,639,173	17,189,468	21,670,602	15,274,652	4,345,139	3,813,498	159,344
46 Compensation of officers.....	175,305	182,985	461,913	517,305	247,515	98,609	76,910	114,576	182,261	5,600
47 Repairs.....	304,956	1,329,022	255,595	324,161	198,437	341,135	233,390	100,270	46,405	1,146
48 Bad debts.....	32,265	20,079	36,763	65,583	59,880	7,266	12,785	1,060	36,906	1,258
49 Rent paid on business property.....	77,348	102,058	157,268	192,748	200,344	57,884	172,827	81,213	61,723	2,105
50 Taxes paid.....	283,124	664,747	446,554	672,455	694,299	1,153,552	423,896	193,090	139,515	9,933
51 Interest paid.....	67,433	288,970	113,335	193,023	155,036	76,539	100,038	47,851	53,640	684
52 Contributions or gifts.....	12,814	24,584	15,642	31,537	21,851	27,993	15,578	11,980	5,995	399
53 Amortization.....	1,003	29,761	5,167	5,062	22,992	5,513	20,027	6,774	1,212	-
54 Depreciation.....	539,066	1,407,748	539,742	958,489	606,284	872,045	355,652	286,089	108,057	5,179
55 Depletion.....	76,743	160,127	2,383	1,399	295	626	4,959	-	551	(1)
56 Advertising.....	80,092	99,730	194,690	254,452	355,330	192,743	48,666	172,376	119,559	5,453
57 Pension, profit sharing, stock bonus, annuity plans.....	82,503	288,892	145,598	272,060	200,242	327,505	245,675	109,897	39,000	1,713
58 Other employee benefit plans.....	53,341	253,167	93,775	157,430	164,413	423,531	135,755	47,050	23,316	1,145
59 Net loss, noncapital assets.....	1,467	5,710	5,397	3,282	2,382	4,330	638	562	1,614	(1)
60 Other deductions.....	1,155,354	1,512,935	2,176,584	3,798,524	3,751,628	1,966,935	1,374,527	1,165,788	790,639	42,510
61 Total receipts less total deductions.....	1,026,668	1,856,442	1,310,319	2,632,078	1,800,217	4,955,902	922,104	784,110	430,790	20,250
62 Includable income of controlled foreign corporations.....	7	541	2	127	98	-	86	-	602	-
63 Net income (60 plus 61 minus 33).....	1,024,469	1,851,446	1,308,572	2,627,082	1,798,269	4,951,494	920,045	782,864	430,401	20,250
64 Income subject to tax.....	972,851	1,751,396	1,209,184	2,498,300	1,734,015	4,903,814	880,312	766,827	411,322	18,762
65 Income tax.....	483,472	881,790	585,476	1,253,240	880,310	2,540,254	448,226	386,403	199,621	9,258
66 Investment credit.....	30,893	63,573	23,966	35,961	26,254	47,316	24,480	12,879	6,714	227
67 Tax from recomputing prior year investment credit.....	2,179	242	301	1,565	330	280	543	172	72	1,365
68 Net income after tax (62 minus 64, minus 66, plus 65).....	570,111	1,022,987	746,761	1,408,238	943,883	2,458,276	445,756	409,190	230,622	9,852
Distributions to stockholders:										
69 Cash and property except own stock.....	313,126	656,838	283,155	613,652	511,576	1,518,356	141,324	192,492	66,473	3,381
70 Corporation's own stock.....	21,581	9,501	39,983	46,905	41,681	43,718	22,035	217,728	8,743	6,720

Footnote at end of table.

RETURNS WITH NET INCOME

Table 34.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item		Major industrial group—Continued									
		Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade					
						Total wholesale and retail trade	Wholesale trade				Wholesale trade not allocable
		Total transportation, communication, electric, gas, and sanitary services	Transportation	Communication services	Electric, gas, and sanitary services		Total wholesale trade	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade	
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
1	Number of returns with net income.....	35,164	27,056	4,291	3,817	257,292	44,214	10,421	13,873	67,833	1,887
(Thousand dollars)											
2	Total assets.....	154,161,165	44,558,522	38,433,041	73,169,602	28,275,405	40,577,534	4,580,558	5,139,379	30,528,387	329,210
3	Cash.....	3,722,011	1,792,304	704,342	1,225,365	7,737,943	3,480,755	424,715	406,547	2,612,723	36,770
4	Notes and accounts receivable.....	6,106,899	2,947,275	904,089	2,255,535	26,792,424	14,739,391	1,451,517	1,912,373	11,256,386	119,585
5	Less: Reserve for bad debts.....	125,028	36,068	1,015	73,945	737,104	289,497	26,043	42,732	220,350	372
6	Inventories.....	2,992,566	696,134	972,545	1,323,887	27,094,526	11,578,471	1,346,656	1,495,660	8,674,691	61,264
7	Investments in Government obligations.....	3,666,811	1,739,046	1,444,217	438,548	796,352	434,502	52,211	50,405	330,174	1,712
8	Other current assets.....	3,460,042	1,136,233	1,643,650	680,159	1,672,492	718,093	71,555	97,854	585,467	3,217
9	Loans to stockholders.....	29,026	21,680	4,710	2,636	263,682	103,055	4,396	16,072	76,372	1,215
10	Other investments.....	8,023,507	3,897,513	1,978,955	2,147,039	7,267,303	3,861,942	395,399	527,352	2,877,152	61,439
11	Depreciable assets.....	167,074,718	46,434,443	38,891,385	81,688,890	24,804,050	8,295,523	1,281,958	864,182	6,093,421	55,962
12	Less: Accumulated depreciation.....	42,470,642	15,994,089	8,740,628	18,135,925	11,774,438	3,957,595	602,389	406,343	2,421,126	27,337
13	Depletable assets.....	151,031	68,696	12,153	70,782	217,213	201,719	258	103,302	96,163	1,996
14	Less: Accumulated depletion.....	55,692	27,853	1,231	26,608	57,776	51,160	107	16,406	32,973	1,674
15	Land.....	1,083,887	410,264	132,001	541,622	1,991,924	626,842	60,454	63,934	495,832	6,622
16	Intangible assets (amortizable).....	160,699	45,384	67,050	48,265	112,473	44,857	6,078	5,749	32,891	139
17	Less: Accumulated amortization.....	58,567	18,925	26,028	13,614	44,390	17,273	2,470	1,524	13,884	9
18	Other assets.....	2,399,297	986,485	460,846	951,966	2,139,031	807,409	110,740	102,754	584,748	9,167
19	Total liabilities.....	156,161,165	44,558,522	38,433,041	73,169,602	28,275,405	40,577,534	4,580,558	5,139,379	30,528,387	329,210
20	Accounts payable.....	3,714,747	1,907,340	408,529	1,398,378	16,001,439	8,953,074	1,022,803	924,931	6,938,655	66,685
21	Mortgages, notes, and bonds payable in less than one year.....	3,125,948	1,262,845	353,939	1,509,164	8,408,588	4,236,596	453,418	553,064	3,183,820	46,294
22	Other current liabilities.....	9,191,449	2,559,617	3,222,946	3,408,886	5,734,267	2,315,112	305,364	295,898	1,694,357	19,493
23	Loans from stockholders.....	253,881	49,693	74,806	1,308,673	571,606	44,379	73,749	42,551	6,927	6,927
24	Mortgages, notes, and bonds payable in one year or more.....	57,066,669	12,890,630	11,794,272	32,381,767	1,243,130	3,966,312	522,650	586,252	2,818,028	39,382
25	Other liabilities.....	5,382,191	1,400,594	803,149	3,178,448	3,001,297	899,222	142,389	107,298	642,005	7,530
26	Capital stock.....	37,414,838	7,010,952	11,250,405	19,153,681	14,370,239	6,361,208	743,751	763,098	4,775,640	72,729
27	Paid-in or capital surplus.....	4,420,520	2,795,892	4,362,700	3,661,928	4,033,496	1,744,381	287,758	132,069	1,318,721	5,833
28	Surplus reserves.....	1,504,969	939,708	177,694	937,567	471,088	221,026	25,650	74,173	121,203	3,297
29	Earned surplus and undivided profits.....	27,686,454	14,211,563	6,009,714	7,465,177	25,703,128	11,308,997	1,006,396	1,628,857	8,605,407	64,337
30	Total receipts.....	70,164,258	29,239,136	18,054,024	22,871,098	266,715,320	129,000,531	34,566,046	11,382,186	92,603,663	758,636
31	Business receipts.....	68,424,129	27,977,811	17,753,495	22,492,823	261,697,413	126,983,084	23,969,964	10,980,841	91,296,760	735,519
32	Interest on Government obligations:										
33	United States.....	81,062	29,482	32,205	19,375	20,882	11,821	1,195	2,298	8,253	115
34	State and local.....	20,297	11,763	5,896	7,853	3,523	3,523	657	2,278	21	21
35	Other interest.....	250,439	97,576	52,988	99,875	338,080	147,946	12,843	32,412	99,729	2,962
36	Rents.....	568,209	444,242	75,639	48,328	532,752	213,867	20,224	86,782	105,802	1,059
37	Royalties.....	3,226	15,819	13,496	2,911	73,283	69,983	538	52,896	16,539	10
38	Net short-term capital gain reduced by net long-term capital loss.....	2,116	1,770	720	506	10,002	3,639	756	529	2,333	21
39	Net long-term capital gain reduced by net short-term capital loss.....	254,720	183,248	24,320	48,152	193,645	82,777	8,686	8,255	65,574	262
40	Net gain, noncapital assets.....	44,459	41,229	1,376	1,854	30,275	15,418	1,203	2,597	11,001	57
41	Dividends, domestic corporations.....	146,418	74,322	46,562	25,534	168,998	115,277	5,032	4,679	103,632	1,934
42	Dividends, foreign corporations.....	20,699	3,086	5,407	12,206	108,187	66,404	3,571	37,823	24,741	269
43	Other receipts.....	518,604	359,788	41,920	116,896	3,533,990	1,286,792	231,377	172,587	866,421	16,407
44	Total deductions.....	60,750,616	27,429,370	14,328,486	18,992,760	259,903,103	125,925,172	23,915,564	10,893,241	90,375,102	741,265
45	Cost of sales and operations.....	39,161,095	19,121,005	9,206,288	10,833,802	208,389,534	108,000,955	21,262,442	8,542,834	77,605,847	589,834
46	Compensation of officers.....	61,888	421,880	91,447	102,561	4,395,257	2,078,956	239,761	321,749	1,493,617	23,849
47	Repairs.....	164,709	82,413	10,121	72,175	651,582	219,748	43,349	20,855	152,890	2,654
48	Bad debts.....	132,591	31,124	58,166	43,301	531,281	240,742	28,537	36,626	173,054	2,925
49	Rent paid on business property.....	1,294,776	1,030,239	167,293	97,244	3,239,089	685,913	102,479	76,548	499,531	7,355
50	Taxes paid.....	4,599,514	1,939,641	1,186,932	1,932,941	3,146,738	1,288,246	150,432	103,120	1,029,074	5,620
51	Interest paid.....	2,541,083	633,697	501,374	1,406,012	984,972	457,049	53,682	65,490	334,165	3,712
52	Contributions or gifts.....	55,003	18,306	16,654	24,143	88,482	34,859	4,014	4,110	26,549	186
53	Amortization.....	175,527	31,620	10,010	133,897	15,964	5,842	1,722	751	3,394	5
54	Depreciation.....	6,688,202	2,206,081	1,709,293	2,772,828	2,097,600	1,119,338	92,809	482,903	5,416	
55	Depletion.....	100,570	25,126	9	75,435	24,984	20,571	147	401	19,934	89
56	Advertising.....	55,143	136,497	117,000	73,646	2,641,686	637,243	86,509	57,880	487,689	5,585
57	Pension, profit sharing, stock bonus, annuity plans.....	806,535	174,158	354,248	278,129	483,875	208,034	28,397	28,985	148,663	1,889
58	Other employee benefit plans.....	346,088	140,364	136,819	63,905	242,987	90,652	16,725	9,228	63,253	1,446
59	Net loss, noncapital assets.....	7,144	4,850	1,076	3,222	16,119	7,982	669	971	6,305	37
60	Other deductions.....	3,728,744	1,842,369	761,756	1,042,114	32,952,953	11,248,074	1,777,561	1,531,314	1,348,236	90,963
61	Total receipts less total deductions.....	9,413,642	1,809,766	3,725,538	3,878,338	6,812,217	3,075,359	40,482	488,945	4,228,561	17,371
62	Adjustable income of controlled foreign corporations.....	12	12	-	-	9	9	-	-	-	-
63	Net income (61 plus 62 minus 33).....	9,393,357	1,798,015	3,719,642	3,875,700	6,804,373	3,071,845	339,825	488,378	4,226,292	17,350
64	Income subject to tax.....	9,013,375	1,570,443	3,655,674	3,787,853	5,880,744	2,620,548	291,543	434,001	1,882,297	12,707
65	Income tax.....	4,569,343	731,081	1,889,211	1,474,644	2,589,066	1,151,261	138,742	193,987	824,217	4,315
66	Investment credit.....	331,211	96,756	93,225	135,330	79,455	23,710	4,448	2,463	16,236	63
67	Tax from recomputing prior year investment credit.....	1,027	655	92	380	1,432	310	65	82	163	(1)
68	Net income after tax (62 minus 64, minus 66, plus 67).....	5,153,598	1,163,029	1,929,563	2,061,006	4,293,270	1,943,384	215,466	299,772	1,418,148	13,098
69	Distributions to stockholders:										
70	To all property except own stock.....	3,734,388	638,173	1,147,423	1,958,792	1,204,918	411,038	42,112	73,964	291,209	3,753
71	Corporation's own stock.....	186,497	59,645	41,141	85,611	216,714	118,062	8,021	36,113	83,908	11

RETURNS WITH NET INCOME

Table 34.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued										
	Wholesale and retail trade—Continued										
	Retail trade										
	Total retail trade	Building materials, hardware, and farm equipment stores	General merchandise stores	Food stores	Automotive dealers and gasoline service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores	Retail trade not allocable	Wholesale and retail trade not allocable
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
1 Number of returns with net income.....	158,168	17,217	10,638	11,227	27,850	18,905	15,534	20,350	36,078	369	4,910
	(Thousand dollars)										
2 Total assets.....	46,047,041	3,905,406	14,959,858	6,298,649	7,608,297	3,355,666	2,962,085	1,909,185	4,993,617	54,278	1,650,830
3 Cash.....	4,133,893	311,177	1,072,388	808,776	615,599	336,366	218,982	259,258	506,077	5,270	123,295
4 Notes and accounts receivable.....	11,605,003	1,250,328	4,716,071	450,297	1,656,078	806,583	1,263,505	236,154	1,210,012	15,975	447,530
5 Less: Reserve for bad debts.....	432,671	29,281	275,681	2,715	39,974	17,149	33,805	1,223	32,448	395	14,936
6 Inventories.....	15,003,279	1,460,738	4,135,692	1,985,370	3,380,570	1,302,963	910,401	142,838	1,669,504	15,203	512,476
7 Investments in Government obligations.....	352,699	16,902	123,858	45,007	28,147	82,348	16,409	16,342	23,487	199	9,151
8 Other current assets.....	937,569	35,339	367,143	163,265	157,530	45,664	36,199	61,411	69,772	646	16,330
9 Loans to stockholders.....	141,852	12,866	5,955	17,070	40,588	14,652	16,149	15,944	18,590	62	18,745
10 Other investments.....	3,218,291	216,243	1,191,316	513,113	326,050	304,744	156,302	155,055	351,411	4,057	187,070
11 Depreciable assets.....	15,998,127	955,763	5,240,290	3,509,389	1,792,230	776,431	505,344	1,471,509	1,727,168	20,003	510,400
12 Less: Accumulated depreciation.....	7,575,121	490,917	2,403,845	1,628,609	853,260	420,459	243,119	676,429	845,452	13,031	241,722
13 Depletable assets.....	13,383	4,875	219	2,717	139	146	1,306	258	3,663	-	2,111
14 Less: Accumulated depletion.....	5,056	2,205	36	196	10	134	378	30	2,067	-	1,560
15 Land.....	1,315,583	106,082	489,034	163,591	296,130	43,011	50,107	84,739	81,364	1,725	49,499
16 Intangible assets (amortizable).....	67,008	1,367	14,759	11,846	5,226	3,987	2,912	13,594	12,956	361	608
17 Less: Accumulated amortization.....	26,873	624	5,745	4,648	2,265	2,609	1,621	5,122	4,224	15	244
18 Other assets.....	1,300,045	56,153	288,440	264,376	205,519	79,116	63,332	134,887	204,004	4,218	31,577
19 Total liabilities.....	46,047,041	3,905,406	14,959,858	6,298,649	7,608,297	3,355,666	2,962,085	1,909,185	4,993,617	54,278	1,650,830
20 Accounts payable.....	6,74,411	606,167	1,944,155	1,207,132	719,026	659,937	459,710	246,629	895,879	8,776	300,254
21 Mortgages, notes, and bonds payable in less than one year.....	4,060,245	444,901	583,905	158,935	1,931,224	201,734	298,278	124,346	319,092	1,830	111,747
22 Other current liabilities.....	3,316,082	192,561	1,180,509	558,778	520,725	201,258	180,516	159,377	319,223	3,135	103,073
23 Loans from stockholders.....	715,449	86,385	57,951	86,614	124,906	67,372	66,420	63,623	162,738	440	21,618
24 Mortgages, notes, and bonds payable in one year or more.....	5,064,542	373,046	1,907,526	716,936	711,311	244,304	248,522	349,308	509,803	3,186	212,336
25 Other liabilities.....	2,055,889	55,181	1,136,850	108,959	195,433	58,774	236,786	68,050	188,105	7,751	46,186
26 Capital stock.....	7,665,169	905,628	2,021,044	853,479	1,302,624	597,310	585,129	337,375	1,055,949	6,631	343,862
27 Paid-in or capital surplus.....	2,222,185	82,807	599,734	904,625	122,677	172,523	63,470	95,410	179,969	970	66,930
28 Surplus reserves.....	239,087	12,012	68,726	22,451	27,569	12,933	50,013	16,747	28,626	10	10,975
29 Earned surplus and undivided profits.....	13,960,982	1,146,718	5,459,458	1,680,740	1,952,802	1,139,921	773,241	448,320	1,338,233	21,549	433,149
30 Total receipts.....	133,877,777	8,180,987	29,089,354	33,674,697	34,193,282	17,459,390	5,292,975	4,974,339	11,864,896	147,857	3,837,012
31 Business receipts.....	130,962,106	8,007,728	27,027,860	33,442,901	33,620,262	17,243,337	4,998,543	4,867,600	11,612,094	141,841	3,752,163
32 Interest on Government obligations:											
33 United States.....	8,771	586	2,544	1,336	791	1,279	844	580	810	1	290
34 State and local.....	4,320	143	556	222	243	1,257	1,710	63	126	-	10
35 Other interest.....	185,009	19,649	61,532	13,623	37,778	10,442	18,079	3,826	19,172	903	5,125
36 Rents.....	308,401	19,932	108,410	28,113	56,718	31,394	15,359	15,480	32,953	537	9,984
37 Royalties.....	3,186	457	319	941	164	-	237	435	626	7	114
38 Net short-term capital gain reduced by net long-term capital loss.....	6,010	478	605	417	1,276	488	582	1,968	196	-	353
39 Net long-term capital gain reduced by net short-term capital loss.....	106,026	8,606	15,696	12,804	14,009	25,151	3,814	12,495	12,912	539	4,842
40 Net gain, noncapital assets.....	14,612	983	1,213	2,254	4,147	170	1,109	2,498	2,174	64	245
41 Dividends, domestic corporations.....	51,139	2,965	23,355	2,874	3,869	6,005	2,564	3,127	6,353	27	2,542
42 Dividends, foreign corporations.....	41,466	2	40,584	199	3	42	7	10	619	-	317
43 Other receipts.....	2,186,171	119,458	806,680	169,008	454,022	139,825	250,127	66,257	176,861	3,933	61,027
44 Total deductions.....	130,256,719	7,932,877	26,940,355	33,019,462	33,656,382	17,199,234	5,121,198	4,775,099	11,467,710	143,082	3,722,012
45 Cost of sales and operations.....	97,509,324	6,164,334	17,429,304	26,567,339	28,883,414	4,749,099	3,254,408	2,312,449	8,043,050	105,927	2,879,255
46 Compensation of officers.....	2,238,414	242,923	172,723	176,694	536,736	213,422	228,645	192,663	469,900	4,697	77,867
47 Repairs.....	4,200,548	22,674	100,968	103,737	55,751	20,055	15,583	53,848	45,786	2,146	11,286
48 Bad debts.....	277,273	38,838	92,447	3,808	49,198	16,185	31,410	3,254	35,335	798	13,266
49 Rent paid on business property.....	2,500,900	74,036	644,553	479,996	258,313	358,046	142,151	251,672	290,245	1,888	52,276
50 Taxes paid.....	1,800,370	114,267	525,890	366,036	260,752	116,250	86,180	145,324	182,805	2,266	58,122
51 Interest paid.....	506,215	44,764	158,144	45,039	127,640	26,540	31,592	25,272	46,815	409	21,708
52 Contributions or gifts.....	52,638	2,655	23,193	9,192	6,472	3,546	2,187	1,518	3,794	81	925
53 Amortization.....	9,476	259	1,873	1,593	1,593	907	724	716	1,524	1	646
54 Depreciation.....	1,357,805	78,241	406,037	327,773	156,509	64,094	43,276	127,934	151,937	2,004	39,529
55 Depletion.....	4,104	297	371	505	709	758	536	293	624	11	309
56 Advertising.....	1,969,338	61,102	671,471	441,681	284,635	164,447	154,204	50,141	136,616	1,041	39,085
57 Pension, profit sharing, stock bonus, annuity plans.....	267,311	11,706	114,135	76,399	20,007	11,744	5,967	7,883	19,259	211	8,530
58 Other employee benefit plans.....	147,656	7,220	17,522	62,749	22,355	7,703	3,741	12,417	13,799	100	4,679
59 Net loss, noncapital assets.....	7,897	519	2,305	1,426	1,497	263	415	519	953	-	240
60 Other deductions.....	21,190,650	1,069,036	6,579,408	4,349,493	2,991,301	1,446,195	1,120,129	1,588,596	2,025,268	21,502	514,229
61 Total receipts less total deductions.....	3,621,058	248,110	1,148,999	655,235	536,400	266,136	171,777	199,240	397,186	4,775	115,000
62 Includable income of controlled foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-
63 Net income (60 plus 61 minus 33).....	3,617,538	247,967	1,148,443	655,013	536,157	258,879	170,067	199,177	397,060	4,775	114,990
64 Income subject to tax.....	3,169,638	196,593	1,094,916	618,897	445,720	217,537	122,983	148,950	319,790	4,252	90,558
65 Income tax.....	1,398,376	74,878	543,307	298,547	178,588	79,786	44,786	57,343	119,669	1,472	39,429
66 Investment credit.....	54,675	1,836	18,661	17,745	3,419	2,064	615	4,898	5,338	79	1,070
67 Tax from recomputing prior year investment credit.....	965	28	627	90	34	37	42	22	81	4	217
68 Net income after tax (62 minus 64, minus 66, plus 65).....	2,272,872	174,897	623,190	374,121	360,954	181,120	125,854	146,710	282,648	3,378	76,414
69 Distributions to stockholders:											
70 Cash and property except own stock.....	771,404	35,765	387,541	157,062	50,598	33,263	17,474	31,375	58,054	272	22,476
71 Corporation's own stock.....	98,254	8,368	19,850	31,336	9,919	1,908	10,503	7,361	8,848	161	396

Footnote at end of table.

RETURNS WITH NET INCOME

Table 34.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued							
	Finance, insurance, and real estate							
	Total finance, insurance, and real estate	Banks and trust companies	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
1 Number of returns with net income.....	232,665	13,699	32,159	1,979	12,984	2,618	19,410	153,816
	(Thousand dollars)							
2 Total assets.....	739,064,368	353,099,129	138,435,404	5,592,485	34,619,610	165,682,721	2,210,967	39,432,053
3 Cash.....	62,767,136	57,091,969	5,416,010	313,163	895,883	2,468,767	471,850	2,149,494
4 Notes and accounts receivable.....	216,546,928	153,752,973	51,668,447	2,012,862	1,559,180	1,421,932	848,789	4,342,745
5 Less: Reserve for bad debts.....	5,416,435	3,117,465	2,178,928	2,687	21,182	57,033	7,646	31,494
6 Inventories.....	111,919	-	11,139	512	9,695	11,630	198	78,745
7 Investments in Government obligations.....	110,202,739	89,662,483	6,393,180	495,865	2,067,468	19,665,283	40,236	869,724
8 Other current assets.....	4,844,303	2,798,910	1,691,332	420,139	212,368	141,099	31,621	648,634
9 Loans to stockholders.....	1,066,087	138,636	581,132	1,684	136,403	1,663	11,985	245,184
10 Other investments.....	294,468,729	41,787,111	71,699,752	2,213,673	27,445,622	131,167,719	491,514	5,864,298
11 Depreciable assets.....	34,324,432	4,717,591	1,919,883	91,720	666,877	1,626,646	230,867	25,077,848
12 Less: Accumulated depreciation.....	1,775,067	9,9490	433,003	42,107	180,463	42,675	97,183	8,219,656
13 Depletable assets.....	1,127,096	1,706	10,752	212	537,160	1,635	301	575,930
14 Less: Accumulated depletion.....	347,646	493	838	22	121,542	-	63	222,122
15 Land.....	9,209,941	319,088	404,867	24,512	229,368	31,449	19,773	7,282,534
16 Intangible assets (amortizable).....	133,156	1,799	28,584	931	12,491	645	6,559	82,551
17 Less: Accumulated amortization.....	40,102	524	10,670	223	3,026	302	2,432	22,925
18 Other assets.....	16,739,402	3,392,738	1,293,765	62,837	568,723	9,251,463	156,398	1,012,563
19 Total liabilities.....	739,064,368	353,099,129	138,435,404	5,592,485	34,619,610	165,682,721	2,210,967	39,432,053
20 Accounts payable.....	22,366,721	15,360,586	5,694,738	1,117,631	234,790	260,662	877,807	1,750,507
21 Mortgages, notes, and bonds payable in less than one year.....	27,364,644	2,362,574	17,937,555	1,788,476	615,902	496,663	103,018	3,573,232
22 Other current liabilities.....	382,167,133	239,963,678	75,022,217	708,783	1,088,284	4,132,227	113,512	1,139,232
23 Loans from stockholders.....	5,366,930	38,653	4,513,780	13,278	30,336	131,203	20,107	1,069,673
24 Mortgages, notes, and bonds payable in one year or more.....	34,793,461	641,797	15,524,859	569,060	1,615,405	277,464	166,736	16,158,330
25 Other liabilities.....	197,340,398	8,315,960	6,525,152	540,174	2,287,862	138,096,178	79,390	1,495,679
26 Capital stock.....	29,179,970	7,207,186	3,991,832	258,377	728,091	1,993,703	248,349	5,752,432
27 Paid-in or capital surplus.....	32,066,317	2,676,626	1,803,652	101,049	17,704,617	609,653	115,960	2,044,720
28 Surplus reserves.....	12,367,480	2,611,134	3,701,246	9,191	1,888,111	4,117,849	67,660	212,495
29 Earned surplus and undivided profits.....	24,126,721	9,467,090	3,720,373	494,666	3,621,422	15,569,119	478,488	6,235,303
30 Total receipts.....	79,090,254	11,443,629	9,650,918	1,026,201	2,219,413	40,013,008	1,846,285	8,155,760
31 Business receipts.....	65,992,376	2,047,423	2,558,376	351,115	224,216	32,459,444	1,756,141	5,856,101
32 Interest on Government obligations:								
United States.....	2,011,373	2,281,522	226,125	19,676	54,110	306,748	2,346	15,046
State and local.....	1,202,364	810,243	13,705	5,254	21,420	346,795	2,322	8,565
Other interest.....	21,081,115	9,670,879	6,343,615	82,839	340,760	5,418,182	8,779	216,055
33 Rents.....	1,026,702	300,092	70,319	2,662	33,553	439,945	6,763	272,468
34 Royalties.....	179,407	1,129	4,159	44	66,679	15,822	16	89,758
35 Net short-term capital gain reduced by net long-term capital loss.....	3,642	6,169	4,685	3,853	10,647	1,848	613	7,827
36 Net long-term capital gain reduced by net short-term capital loss.....	1,029,849	213,744	98,239	13,409	705,212	151,717	5,528	341,398
37 Net gain, noncapital assets.....	1,374,440	14,603	11,332	473,189	6,364	2,564	718	865,115
38 Dividends, domestic corporations.....	1,833,937	72,291	60,586	12,231	10,933,636	496,631	12,236	85,322
39 Dividends, foreign corporations.....	71,698	2,182	3,956	841	17,766	5,179	319	1,256
40 Other receipts.....	1,366,174	120,738	255,821	61,088	15,220	368,133	50,504	396,849
41 Total deductions.....	61,989,264	12,164,491	8,437,869	863,411	652,842	37,073,609	1,664,937	6,431,916
42 Cost of sales and operations.....	29,290,439	14,170	59,019	7,798	15,332	19,393,845	427,418	332,856
43 Compensation of officers.....	2,666,297	1,147,399	350,278	122,833	42,210	173,283	31,680	515,614
44 Repairs.....	325,797	77,034	22,231	1,511	3,208	5,655	3,538	211,413
45 Bad debts.....	1,393,191	613,793	705,422	1,973	12,706	29,845	7,720	20,432
46 Rent paid on business property.....	344,924	291,732	105,640	28,821	7,562	241,801	54,210	254,417
47 Taxes paid.....	2,121,004	408,177	199,915	29,505	29,001	821,711	38,117	898,648
48 Interest paid.....	10,861,404	4,693,698	4,491,688	99,022	103,472	71,998	10,143	981,983
49 Contributions or gifts.....	89,175	48,029	10,640	1,659	3,434	10,253	2,131	13,029
50 Amortization.....	21,151	3,150	5,161	201	3,007	246	1,208	8,578
51 Depreciation.....	1,767,237	346,068	104,537	8,534	24,528	220,828	27,798	1,034,887
52 Depletion.....	113,198	631	1,546	1	11,944	113	113	41,578
53 Advertising.....	613,094	210,767	172,605	12,288	2,146	94,609	17,497	92,038
54 Pension, profit sharing, stock bonus, annuity plans.....	29,083	253,636	53,047	18,816	1,117	156,791	22,789	18,305
55 Other employee benefit plans.....	11,671	33,263	15,763	2,846	1,117	121,520	7,607	6,389
56 Net loss, noncapital assets.....	11,474	67,426	17,066	449	1,647	409	612	29,325
57 Other deductions.....	1,921,135	3,277,637	2,123,311	526,260	240,002	16,306,151	727,056	1,965,524
58 Total receipts less total deductions.....	11,660,990	3,279,138	1,213,109	162,790	2,161,611	2,339,110	181,348	1,723,844
59 Includable income of controlled foreign corporations.....	293	-	2	-	2	239	-	-
60 Net income (60 plus 61 minus 59).....	9,342,019	2,462,933	1,199,406	157,536	2,140,123	1,902,554	179,026	1,715,279
61 Income subject to tax.....	9,342,019	2,462,933	1,199,406	157,536	2,140,123	1,902,554	179,026	1,715,279
62 Income tax.....	4,114,340	1,145,366	480,866	66,676	112,017	804,718	48,508	478,591
63 Investment credit.....	3,214	14,211	4,345	212	1,117	6,447	492	5,992
64 Tax from recomputing prior year investment credit.....	1,242	-1	162	240	3	205	1	90
65 Net income after tax (62 minus 64, minus 66, plus 65).....	6,076,401	1,343,411	722,723	90,932	2,027,003	1,114,392	131,009	1,242,590
Distributions to stockholders:								
Cash and property except own stock.....	2,693,101	96,763	345,450	18,004	1,044,643	379,692	51,004	346,643
Corporation's own stock.....	1,400,000	1,600,000	38,189	4,004	1,000,000	48,766	2,187	39,762

Footnote at end of table.

RETURNS WITH NET INCOME

Table 34. —BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued								
	Services								Nature of business not allocable
	Total services	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile and other repair services	Motion pictures	Amusement and recreation services, except motion pictures	Miscellaneous services	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
1 Number of returns with net income.....	85,887	6,520	14,498	25,517	14,715	3,780	7,369	13,488	1,504
(Thousand dollars)									
2 Total assets.....	18,213,658	2,721,728	1,744,523	6,115,470	2,394,405	1,855,484	1,647,315	1,734,733	100,911
3 Cash.....	1,899,210	161,542	206,514	701,923	183,778	173,810	185,253	286,390	12,849
4 Notes and accounts receivable.....	3,556,790	233,920	319,489	1,780,998	336,711	310,279	125,602	449,791	31,825
5 Less: Reserve for bad debts.....	69,993	4,655	5,026	35,021	5,374	4,078	1,270	14,569	203
6 Inventories.....	871,365	37,891	109,540	267,175	138,236	225,127	24,727	68,669	5,519
7 Investments in Government obligations.....	412,837	24,975	18,911	233,399	8,151	45,175	30,012	52,214	6,377
8 Other current assets.....	417,831	48,245	38,840	158,484	38,715	58,467	36,379	38,701	3,630
9 Loans to stockholders.....	97,279	8,493	10,594	32,278	13,373	10,492	4,684	17,365	310
10 Other investments.....	2,212,961	293,385	149,074	1,025,720	110,538	351,796	106,775	175,673	14,024
11 Depreciable assets.....	12,487,936	2,485,630	1,452,939	3,019,517	2,269,454	969,060	1,523,966	766,998	19,312
12 Less: Accumulated depreciation.....	5,513,224	992,794	766,303	1,408,681	867,547	553,997	630,188	293,714	4,897
13 Depletable assets.....	53,987	9,635	1,356	2,302	406	4,817	1,094	34,377	-
14 Less: Accumulated depletion.....	12,058	3,689	502	1,212	103	720	759	5,068	-
15 Land.....	925,938	318,406	82,588	85,309	99,088	126,698	145,473	68,376	9,516
16 Intangible assets (amortizable).....	183,370	7,682	7,229	19,157	7,285	116,099	11,131	14,787	65
17 Less: Accumulated amortization.....	108,952	1,959	3,596	5,351	1,785	5,448	4,492	4,492	47
18 Other assets.....	798,753	95,021	122,876	239,473	63,484	108,780	89,884	79,235	6,031
19 Total liabilities.....	18,213,658	2,721,728	1,744,523	6,115,470	2,394,405	1,855,484	1,647,315	1,734,733	100,911
20 Accounts payable.....	2,075,423	111,245	151,197	1,046,390	222,305	243,737	88,147	212,402	11,339
21 Mortgages, notes, and bonds payable in less than one year.....	1,696,824	162,185	104,380	492,738	524,322	151,184	123,294	138,721	6,913
22 Other current liabilities.....	1,282,970	104,494	107,755	540,384	119,615	152,214	102,745	155,763	18,301
23 Loans from stockholders.....	490,801	74,746	49,927	200,688	68,861	20,949	42,773	32,857	8,878
24 Mortgages, notes, and bonds payable in one year or more.....	3,349,995	1,098,081	300,376	925,762	638,011	300,105	433,466	253,694	14,011
25 Other liabilities.....	850,434	73,132	51,782	453,821	63,084	87,373	42,300	84,442	6,769
26 Capital stock.....	2,610,116	447,243	365,520	751,841	257,969	204,730	325,189	257,644	33,050
27 Paid-in or capital surplus.....	1,078,947	243,455	50,240	307,707	78,005	201,407	123,401	14,732	7,696
28 Surplus reserves.....	178,399	41,188	6,370	82,060	6,374	9,585	13,904	18,318	478
29 Earned surplus and undivided profits.....	3,993,799	365,959	556,476	1,314,079	415,259	483,720	352,096	506,160	1,476
30 Total receipts.....	24,250,422	1,855,234	3,068,008	9,490,512	2,604,059	1,837,163	1,793,562	3,601,884	66,137
31 Business receipts.....	23,100,939	1,677,131	3,020,297	9,120,685	2,454,537	1,654,525	1,669,453	3,504,311	58,258
32 Interest on Government obligations:									
33 United States.....	9,272	937	395	4,283	166	1,310	806	1,375	167
34 State and local.....	1,118	358	189	4,214	847	101	165	334	54
35 Other interest.....	74,067	9,288	3,914	20,794	4,627	26,575	3,895	4,974	558
36 Rents.....	342,438	79,411	10,308	120,176	60,121	34,910	37,053	14,459	858
37 Royalties.....	33,328	1,139	151	7,151	11	18,046	1,813	5,017	21
38 Net short-term capital gain reduced by net long-term capital loss.....	2,559	860	78	832	376	319	31	63	232
39 Net long-term capital gain reduced by net short-term capital loss.....	143,005	29,586	4,946	37,430	21,637	26,884	14,039	8,483	1,464
40 Net gain, noncapital assets.....	41,837	2,875	1,241	6,259	26,522	253	3,372	1,315	1,067
41 Dividends, domestic corporations.....	47,279	4,239	2,304	15,474	277	7,395	2,444	5,024	66
42 Dividends, foreign corporations.....	14,584	4,004	161	3,905	1	4,772	606	445	2
43 Other receipts.....	445,098	48,716	24,024	149,379	34,937	72,073	59,885	56,084	375
44 Total deductions.....	22,624,472	1,735,681	2,898,276	8,897,464	2,449,945	1,665,225	1,627,572	3,360,309	59,806
45 Cost of sales and operations.....	12,507,563	651,650	1,530,434	5,649,472	1,199,837	900,315	650,508	1,925,347	32,214
46 Compensation of officers.....	1,295,793	50,748	197,093	488,665	134,595	54,415	73,407	296,870	5,532
47 Repairs.....	122,067	52,568	38,939	45,951	28,598	14,467	29,916	21,628	701
48 Bad debts.....	61,603	4,949	9,026	22,886	8,409	2,594	3,169	11,610	424
49 Rent paid on business property.....	788,772	101,459	116,023	177,991	117,745	55,835	93,145	126,574	1,945
50 Taxes paid.....	721,702	101,789	101,281	177,753	81,926	46,692	116,075	96,180	1,784
51 Interest paid.....	300,864	72,630	22,584	71,022	61,020	19,912	31,217	22,479	882
52 Contributions or gifts.....	17,639	1,108	2,335	6,977	839	1,617	2,534	2,229	1
53 Amortization.....	15,114	844	1,175	3,053	507	6,536	2,311	688	34
54 Depreciation.....	1,419,733	150,467	131,893	393,785	414,014	139,614	121,022	68,938	1,440
55 Depletion.....	12,034	860	409	260	469	261	5,298	4,477	-
56 Advertising.....	345,127	36,262	40,234	94,979	22,254	51,227	58,002	36,169	529
57 Pension, profit sharing, stock bonus, annuity plans.....	148,745	3,121	9,186	76,228	4,293	4,836	6,510	44,571	260
58 Other employee benefit plans.....	64,085	5,941	10,447	24,906	6,513	4,134	2,342	9,802	16
59 Net loss, noncapital assets.....	6,324	503	1,691	2,847	685	139	476	463	21
60 Other deductions.....	4,686,807	500,782	679,526	1,660,689	368,341	362,671	422,620	602,278	13,333
61 Total receipts less total deductions.....	1,625,950	119,553	169,732	593,048	154,114	171,938	175,990	241,575	6,331
62 Includable income of controlled foreign corporations.....	160	-	-	41	-	110	-	-	-
63 Net income (61 plus 62 minus 63).....	1,619,772	119,195	169,543	588,945	153,367	171,956	175,855	241,341	6,331
64 Income subject to tax.....	1,335,928	83,368	130,017	508,895	127,066	141,058	144,777	200,747	4,130
65 Income tax.....	557,622	30,888	50,526	220,472	40,369	60,384	65,443	83,340	1,151
66 Investment credit.....	30,207	2,376	3,786	11,232	5,577	3,578	1,002	3,636	21
67 Tax from recomputing prior year investment credit.....	700	49	58	452	115	(1)	(1)	26	-
68 Net income after tax (62 minus 64, minus 65, plus 66).....	1,011,857	90,634	122,745	379,243	112,680	114,150	111,304	160,211	5,167
Distributions to stockholders:									
69 Cash and property except own stock.....	251,788	22,249	42,854	85,099	9,689	31,120	21,390	33,387	1,143
70 Corporation's own stock.....	24,858	1,024	4,160	8,154	2,916	3,735	1,238	3,631	-

Less than \$500 per return.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS WITH INVESTMENT CREDIT

Table 35.—NUMBER OF RETURNS WITH INVESTMENT CREDIT, TENTATIVE INVESTMENT CREDIT, AND COST OF ELIGIBLE PROPERTY, BY SELECTED INDUSTRIES

Selected industry	Returns with investment credit						
	Total number of returns	Number	Cost of eligible property (Thousand dollars)	Qualified investment (Thousand dollars)	Tentative credit (Thousand dollars)	Per cent of qualified investment	Investment credit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries.....	1,323,184	1,34,754	23,512,342	11,574,443	1,116,292	170,414	1,135,353
Agriculture, forestry, and fisheries.....	22,770	1,167	95,777	75,150	4,441	546	4,889
Food and kindred products.....	17,427	1,127	65,127	51,240	5,331	654	5,987
Other agriculture, forestry, and fisheries.....	1,442	1,564	15,611	15,000	1,000	64	1,382
Mining.....	14,807	1,544	40,027	41,253	12,000	1,000	24,494
Metal mining.....	1,170	(1)	(1)	(1)	(1)	(1)	(1)
Oil and gas mining.....	480	480	1,000	1,000	1,000	1,000	4,273
Nonmetallic minerals, natural gas, and natural gas liquids and services.....	1,157	1,157	190,828	139,798	7,000	3,000	6,842
Nonmetallic minerals (except fuel) mining.....	1,340	1,870	125,673	100,412	7,000	444	7,656
Contract construction.....	70,465	1,544	600,703	375,293	14,500	3,000	24,120
General contractors.....	47,420	1,544	457,411	288,013	10,400	3,000	19,302
Building construction.....	36,974	6,636	143,292	67,280	3,000	500	3,542
Other general contractors.....	10,846	1,544	300,664	224,102	10,400	3,000	15,760
Special trade contractors.....	48,135	11,544	143,292	82,105	4,000	400	4,720
Contractors not elsewhere classified.....	10	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing.....	181,799	1,544	10,443,104	5,050,778	607,430	1,100	573,140
Food and kindred products.....	18,310	1,167	95,777	75,150	5,331	654	5,889
Textile mill products.....	1,170	1,170	1,000	1,000	1,000	1,000	1,143
Chemical and allied products.....	1,157	1,157	190,828	139,798	7,000	3,000	10,152
Metals and metal products.....	1,340	1,870	125,673	100,412	7,000	444	14,422
Other manufacturing.....	1,099	1,099	1,000	1,000	1,000	1,000	19,720
Textile mill products.....	191	191	1,000	1,000	1,000	1,000	3,721
Chemical and allied products.....	1,170	1,170	190,828	139,798	7,000	3,000	20,174
Metals and metal products.....	1,157	1,157	190,828	139,798	7,000	3,000	4,544
Other manufacturing.....	1,099	1,099	1,000	1,000	1,000	1,000	11,175
Leather and leather products.....	1,170	1,170	1,000	1,000	1,000	1,000	1,342
Chemical and allied products.....	1,170	1,170	190,828	139,798	7,000	3,000	31,195
Metals and metal products.....	1,157	1,157	190,828	139,798	7,000	3,000	19,335
Other manufacturing.....	1,099	1,099	1,000	1,000	1,000	1,000	19,720
Leather and leather products.....	1,170	1,170	1,000	1,000	1,000	1,000	1,342
Chemical and allied products.....	1,170	1,170	190,828	139,798	7,000	3,000	20,174
Metals and metal products.....	1,157	1,157	190,828	139,798	7,000	3,000	4,544
Other manufacturing.....	1,099	1,099	1,000	1,000	1,000	1,000	11,175
Leather and leather products.....	1,170	1,170	1,000	1,000	1,000	1,000	1,342
Chemical and allied products.....	1,170	1,170	190,828	139,798	7,000	3,000	20,174
Metals and metal products.....	1,157	1,157	190,828	139,798	7,000	3,000	4,544
Other manufacturing.....	1,099	1,099	1,000	1,000	1,000	1,000	11,175
Leather and leather products.....	1,170	1,170	1,000	1,000	1,000	1,000	1,342
Chemical and allied products.....	1,170	1,170	190,828	139,798	7,000	3,000	20,174
Metals and metal products.....	1,157	1,157	190,828	139,798	7,000	3,000	4,544
Other manufacturing.....	1,099	1,099	1,000	1,000	1,000	1,000	11,175
Leather and leather products.....	1,170	1,170	1,000	1,000	1,000	1,000	1,342
Chemical and allied products.....	1,170	1,170	190,828	139,798	7,000	3,000	20,174
Metals and metal products.....	1,157	1,157	190,828	139,798	7,000	3,000	4,544
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Metals and metal products.....	1,157	1,157	190,828	139,798	7,000	3,000	4,544
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Chemical and allied products.....	1,170	1,170	190,828	139,798	7,000	3,000	20

Table 36.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION FOR SELECTED YEARS

Industrial division and selected years	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (Thousand dollars)
ALL INDUSTRIAL DIVISIONS														
1945.....	421,125	255,447,753	244,034,015	186,642,297	3,376,728	5,585,236	21,138,977	303,014	239,045,611	228,342,239	168,154,630	3,531,220	5,065,278	22,165,206
1953.....	697,975	558,842,262	534,567,518	392,677,711	16,511,610	12,194,890	39,487,681	441,767	505,450,081	483,366,717	353,430,712	11,280,744	11,280,744	41,819,444
1957.....	940,147	720,413,567	684,883,382	499,972,076	16,968,312	1,392,922	44,476,466	572,936	625,621,466	593,603,201	430,603,201	14,407,184	14,284,613	48,666,002
1958.....	990,381	735,393,078	696,593,934	505,231,525	18,677,093	1,601,748	38,522,869	611,131	632,342,814	599,573,755	424,872,603	15,582,513	14,284,613	43,483,773
1959.....	1,074,320	816,799,884	772,914,545	557,651,668	26,493,626	19,189,112	46,797,787	670,581	719,416,656	682,186,185	486,790,620	19,502,188	16,753,957	52,653,374
1960.....	1,146,574	869,131,933	812,796,920	577,039,064	22,159,675	21,129,646	43,505,174	670,237	724,431,248	685,941,377	486,312,907	15,565,763	18,216,216	56,382,343
1961.....	1,190,286	873,177,644	823,943,265	586,557,223	23,687,786	22,428,996	45,893,900	715,589	750,998,885	709,256,561	500,062,940	19,769,298	19,384,084	52,401,331
1962.....	1,268,042	949,305,342	895,126,385	638,036,184	27,553,447	24,862,873	49,606,138	783,195	825,254,516	780,432,580	552,635,537	23,265,866	21,566,084	56,248,301
1963.....	1,323,184	1,007,932,861	948,790,180	672,223,525	29,545,082	27,081,675	54,277,047	808,042	886,517,172	833,652,191	586,758,331	25,547,347	23,914,139	61,306,535
AGRICULTURE, FORESTRY, AND FISHERIES														
1945.....	6,152	903,372	931,340	595,196	27,185	22,964	133,813	3,865	893,856	837,073	519,698	23,231	20,439	149,892
1953.....	9,405	2,302,643	2,209,984	1,584,170	89,823	42,491	112,022	4,963	1,911,644	1,843,232	1,181,469	59,380	32,274	180,926
1957.....	11,833	3,053,197	2,856,156	1,956,642	124,865	61,060	147,665	6,369	2,399,766	2,269,568	1,454,669	80,132	47,403	186,232
1958.....	12,603	3,454,666	3,267,765	2,362,554	152,352	70,711	147,561	7,654	2,761,341	2,643,189	1,654,248	103,155	54,865	236,662
1959.....	13,603	3,837,620	3,676,361	2,556,425	164,480	78,142	105,884	8,505	2,964,723	2,833,394	1,864,820	110,164	61,029	206,957
1960.....	17,139	4,462,207	4,214,621	3,022,983	178,203	86,446	37,334	9,746	3,683,051	3,439,554	2,154,726	109,646	53,025	199,291
1961.....	18,981	5,359,066	5,077,402	3,658,201	207,562	103,280	116,151	10,560	4,376,565	4,169,565	2,643,549	149,134	77,954	249,043
1962.....	22,130	6,289,020	5,977,917	4,327,166	227,429	118,658	166,954	12,734	5,232,203	4,706,688	3,321,310	164,540	92,334	288,612
1963.....	23,270	7,986,575	7,492,590	5,684,856	246,318	144,808	95,652	12,237	5,036,372	4,747,011	3,303,034	167,915	86,126	327,540
MINING														
1945.....	7,296	3,953,682	3,788,394	2,690,646	146,652	110,007	242,388	3,694	3,352,021	3,211,633	2,270,960	110,760	96,409	299,656
1953.....	9,147	9,353,096	8,909,752	5,543,513	443,161	246,964	945,133	4,271	7,685,868	7,302,421	4,373,754	330,348	190,145	1,101,205
1957.....	12,675	11,539,284	11,107,662	6,734,012	666,658	295,237	948,335	5,785	9,235,769	8,899,353	5,225,684	486,335	224,086	1,286,520
1958.....	12,117	10,105,633	9,629,295	5,736,820	646,869	264,155	831,761	5,556	7,937,267	7,549,354	4,271,850	439,318	194,246	1,189,790
1959.....	12,920	10,354,855	9,896,963	5,812,331	693,108	283,555	645,874	6,175	8,265,643	7,899,413	4,400,884	481,831	215,036	1,146,969
1960.....	13,017	10,925,775	10,408,286	6,067,937	710,555	368,792	738,864	5,735	8,502,316	8,099,143	4,742,932	486,830	224,417	1,259,942
1961.....	13,731	12,259,172	11,615,577	6,933,073	766,119	338,594	962,437	6,695	9,607,161	9,159,206	5,198,506	545,520	244,027	1,351,156
1962.....	13,559	12,529,444	11,955,257	7,210,728	846,503	353,764	793,601	6,445	9,575,465	9,140,106	5,252,529	587,794	249,499	1,257,226
1963.....	14,878	13,055,307	12,448,085	7,295,434	842,167	342,643	1,209,730	6,994	10,982,324	10,482,936	5,893,204	673,922	273,836	1,543,553
CONTRACT CONSTRUCTION														
1945.....	11,834	2,947,953	2,871,727	2,337,659	15,244	33,219	112,626	7,811	2,458,988	2,396,292	1,933,087	25,427	26,634	146,670
1953.....	34,866	16,196,517	15,959,365	13,576,898	429,866	170,321	513,058	21,466	13,867,187	13,603,269	11,412,118	159,765	161,453	626,313
1957.....	53,576	27,021,994	26,675,079	22,410,428	480,970	204,306	739,825	31,901	22,657,897	22,343,436	18,807,798	373,259	423,479	951,840
1958.....	59,847	29,561,305	28,147,531	23,575,022	525,743	327,570	658,894	33,223	23,363,892	23,013,326	19,166,927	402,758	256,749	937,558
1959.....	66,260	32,140,431	31,681,554	26,614,544	612,495	397,306	979,108	38,438	25,047,786	24,677,714	20,494,986	437,286	269,241	1,053,146
1960.....	72,332	32,893,347	32,361,892	27,155,765	627,039	462,323	379,212	39,649	24,666,658	23,661,837	19,575,338	416,844	323,693	837,697
1961.....	83,791	37,412,748	36,742,702	30,862,895	661,710	521,256	609,159	46,654	28,068,802	27,552,421	22,848,481	459,484	394,528	1,076,404
1962.....	90,604	41,065,469	40,311,696	33,957,740	736,138	631,393	617,196	53,010	31,741,147	31,151,692	25,804,961	544,447	422,660	1,111,645
1963.....	96,465	45,612,813	44,731,260	37,710,565	815,536	787,595	642,873	56,726	36,799,611	34,126,044	28,285,912	613,361	591,178	1,196,757
MANUFACTURING														
1945.....	79,112	141,283,903	139,096,100	106,327,897	1,826,832	2,771,110	16,256,217	61,680	133,462,830	131,314,630	100,416,548	1,671,510	2,622,616	19,576,548
1953.....	121,086	331,121,962	327,229,220	265,777,265	6,647,794	6,519,697	21,423,346	78,380	263,976,665	260,256,216	210,770,971	9,325,753	6,193,282	24,251,202
1957.....	138,566	382,621,264	372,539,023	236,109,673	7,522,777	8,300,297	22,738,648	87,380	300,243,704	295,555,950	240,380,414	6,763,957	7,613,637	24,037,539
1958.....	150,696	320,432,571	324,134,678	235,472,476	8,529,655	8,428,980	18,500,494	95,303	292,839,015	284,662,038	236,662,059	7,502,409	7,088,561	24,291,170
1959.....	156,207	363,157,167	356,972,649	256,268,083	9,227,824	9,223,589	24,985,884	102,799	330,069,833	324,260,474	230,113,282	8,452,765	8,353,433	26,434,639
1960.....	165,862	371,093,042	364,611,950	260,824,028	9,838,599	10,039,780	22,144,790	103,567	328,898,102	322,416,749	227,415,868	8,811,076	9,027,199	24,188,610
1961.....	173,558	407,580,234	399,659,829	263,691,327	10,303,230	10,628,031	22,493,578	110,444	336,831,731	329,738,972	231,736,733	9,431,646	9,666,305	24,249,341
1962.....	183,140	467,964,609	460,659,829	283,675,665	12,412,850	12,738,065	25,357,966	120,687	369,340,766	361,788,200	254,001,178	11,319,420	10,674,305	27,200,301
1963.....	181,799	427,482,294	419,324,291	295,223,422	13,035,351	12,798,142	28,776,221	119,573	395,552,472	385,466,435	268,810,286	12,117,017	11,956,187	30,596,792

ACTIVE CORPORATION RETURNS

Table 36.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION FOR SELECTED YEARS—Continued

Industry division and selected years	Returns with and without net income					Returns with net income									
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (Thousand dollars)	
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	1945.....	20,736	22,663,351	21,712,398	12,861,772	1,165,016	1,357,140	2,937,076	12,466	19,672,756	18,818,154	11,768,431	1,641,762	1,167,798	3,133,895
	1946.....	20,037	24,839,131	23,498,816	12,735,573	2,570,673	2,335,252	5,037,116	18,488	27,791,542	26,644,083	15,534,948	2,380,493	1,749,811	3,101,136
	1947.....	37,763	56,679,654	54,243,332	31,414,106	3,964,815	3,359,381	5,727,322	22,947	62,363,012	60,978,316	37,075,427	3,431,110	2,641,660	6,066,508
	1948.....	37,726	62,327,907	59,313,312	32,527,907	4,319,017	3,749,873	5,722,321	20,165	67,457,477	66,064,370	39,666,370	3,720,891	2,983,222	6,116,201
	1949.....	43,195	62,363,566	60,403,666	35,330,333	4,908,187	3,726,783	6,706,706	20,832	59,964,887	58,553,860	36,651,257	4,236,474	3,459,311	7,184,523
	1944.....	43,852	65,921,988	64,132,447	38,091,847	5,244,373	4,145,703	6,992,116	20,331	60,958,988	59,544,037	37,719,461	4,641,268	3,654,401	7,530,370
	1945.....	49,448	68,133,962	66,723,225	38,597,006	6,189,673	4,271,346	7,486,686	30,166	67,885,477	66,422,034	41,567,935	4,837,046	3,746,302	8,022,298
	1946.....	52,701	71,166,453	70,126,662	41,531,344	6,728,877	4,951,663	8,036,688	32,612	70,473,067	69,172,121	44,812,763	5,290,785	4,108,228	8,585,460
	1947.....	56,281	77,674,156	75,771,896	44,583,744	7,345,749	4,951,928	8,922,311	35,164	76,144,258	74,626,124	49,161,695	6,686,262	4,904,314	9,393,357
WHOLESALE AND RETAIL TRADE	1945.....	126,948	66,641,440	65,704,655	31,370,088	270,171	554,556	3,362,913	97,551	64,016,723	63,158,215	40,270,785	257,934	527,468	3,430,123
	1946.....	126,948	66,641,440	65,704,655	31,370,088	270,171	554,556	3,362,913	97,551	64,016,723	63,158,215	40,270,785	257,934	527,468	3,430,123
	1947.....	305,117	232,107,862	229,076,399	134,781,809	4,136,236	1,451,934	3,932,644	143,942	147,516,638	145,750,140	116,421,258	651,675	1,272,555	5,524,564
	1948.....	311,477	228,754,110	225,736,674	134,781,809	4,136,236	1,451,934	3,932,644	143,942	147,516,638	145,750,140	116,421,258	651,675	1,272,555	5,524,564
	1949.....	334,717	256,647,544	253,907,764	148,894,043	4,824,882	2,116,880	4,424,978	149,766	191,411,280	188,806,328	135,516,524	1,487,230	1,771,451	5,432,866
	1944.....	359,125	269,581,271	265,362,564	153,655,009	5,125,242	2,900,097	5,725,810	214,638	223,224,361	221,777,821	175,783,480	1,686,017	2,407,624	5,877,147
	1945.....	366,447	270,546,766	266,419,143	153,655,009	5,125,242	2,900,097	5,725,810	214,638	223,224,361	221,777,821	175,783,480	1,686,017	2,407,624	5,877,147
	1946.....	388,852	298,336,442	294,118,648	163,483,829	5,447,721	3,452,401	5,172,455	241,480	255,400,956	251,526,224	201,543,244	1,751,831	2,866,782	6,522,651
	1947.....	403,434	308,840,600	304,404,100	163,483,829	5,447,721	3,452,401	5,172,455	241,480	255,400,956	251,526,224	201,543,244	1,751,831	2,866,782	6,522,651
	1948.....	403,434	308,840,600	304,404,100	163,483,829	5,447,721	3,452,401	5,172,455	241,480	255,400,956	251,526,224	201,543,244	1,751,831	2,866,782	6,522,651
WHOLESALE	1945.....	35,681	32,288,694	31,983,581	27,449,669	67,001	160,935	1,215,835	28,838	31,111,180	30,722,637	26,296,524	62,237	156,935	1,240,108
	1946.....	70,101	61,501,014	60,270,923	37,635,036	370,355	563,036	1,667,856	44,591	70,856,614	69,151,974	55,425,766	312,670	507,833	1,898,780
	1947.....	103,476	115,455,918	114,234,368	67,884,282	413,451	740,239	2,223,613	70,667	114,611,801	112,913,721	95,126,720	526,343	645,467	2,593,467
	1948.....	102,342	112,091,513	110,625,604	64,835,625	644,346	806,365	1,988,078	70,667	114,611,801	112,913,721	95,126,720	526,343	645,467	2,593,467
	1949.....	106,648	125,742,917	124,124,376	70,399,412	647,180	955,031	2,562,827	78,958	110,986,419	109,575,244	93,588,002	54,721	855,146	2,869,626
	1944.....	117,437	132,444,133	130,636,760	112,211,313	761,667	1,121,645	2,124,626	70,977	113,577,146	112,101,862	95,402,217	571,565	767,083	2,646,567
	1945.....	123,412	132,513,679	130,636,760	112,211,313	761,667	1,121,645	2,124,626	70,977	113,577,146	112,101,862	95,402,217	571,565	767,083	2,646,567
	1946.....	132,372	144,810,079	142,738,398	121,779,881	795,264	1,272,475	2,420,578	84,255	134,408,226	133,432,014	105,089,771	646,525	1,183,793	2,967,311
	1947.....	137,616	147,461,444	145,111,971	123,574,618	834,328	1,478,246	2,473,217	94,214	139,000,531	136,983,084	108,000,955	700,266	1,285,246	3,071,845
	1948.....	137,616	147,461,444	145,111,971	123,574,618	834,328	1,478,246	2,473,217	94,214	139,000,531	136,983,084	108,000,955	700,266	1,285,246	3,071,845
RETAIL TRADE	1945.....	71,200	29,034,328	28,504,184	19,813,224	181,774	344,162	1,888,883	57,682	27,983,634	27,493,174	19,098,800	171,248	325,938	1,722,222
	1946.....	134,631	70,769,207	70,644,902	58,748,857	687,428	795,948	2,072,953	82,166	69,029,226	68,073,283	50,593,380	572,414	682,625	2,381,284
	1947.....	178,493	106,673,226	105,011,494	78,581,348	1,039,459	1,134,717	2,287,177	104,418	88,371,438	87,045,244	64,616,768	895,258	926,146	2,811,824
	1948.....	186,405	104,895,056	103,250,521	78,491,064	1,109,651	1,197,242	2,238,848	109,419	88,112,725	86,789,323	64,168,316	897,633	926,146	2,811,824
	1949.....	199,424	120,751,714	118,156,360	88,270,372	1,248,265	1,378,658	2,762,884	123,795	103,008,332	101,341,621	75,468,518	1,003,445	1,166,641	3,293,445
	1944.....	210,269	128,613,664	127,786,529	93,891,576	1,324,453	1,644,760	2,325,413	122,675	102,348,725	100,637,001	74,255,473	1,034,600	1,325,117	2,989,266
	1945.....	236,243	132,437,539	130,636,089	94,237,168	1,410,516	1,701,906	2,151,942	134,554	109,574,496	107,059,406	79,424,181	1,111,666	1,340,942	2,920,698
	1946.....	242,187	144,678,406	143,687,333	104,584,164	1,576,838	1,701,906	2,630,008	150,391	125,018,491	122,833,492	91,128,621	1,269,926	1,608,225	3,392,899
	1947.....	257,383	157,644,641	153,555,461	104,584,164	1,672,419	2,203,897	2,793,425	158,168	133,877,777	131,962,166	97,509,324	1,357,865	1,806,370	3,617,538
	1948.....	257,383	157,644,641	153,555,461	104,584,164	1,672,419	2,203,897	2,793,425	158,168	133,877,777	131,962,166	97,509,324	1,357,865	1,806,370	3,617,538
WHOLESALE AND RETAIL TRADE & ALLOCABLE	1945.....	14,050	5,337,418	5,257,888	4,133,253	27,806	47,304	258,195	11,036	5,021,009	4,942,442	3,875,370	24,300	44,535	267,704
	1946.....	19,028	8,720,922	8,614,076	6,742,020	78,823	90,355	191,831	11,851	8,634,341	8,542,169	6,659,966	66,982	82,697	236,506
	1947.....	22,150	9,988,818	9,811,341	7,716,060	116,262	118,201	260,401	14,599	9,634,257	9,506,366	7,342,456	92,186	103,173	260,052
	1948.....	22,734	9,824,531	9,654,544	7,567,634	106,885	111,333	198,052	13,642	9,346,452	9,217,432	7,042,456	87,833	93,866	263,455
	1949.....	25,445	10,793,113	10,587,088	8,270,823	114,004	147,891	241,417	15,304	10,366,984	10,186,072	7,164,987	96,780	120,867	304,635
	1944.....	26,017	11,123,474	10,935,335	8,060,420	103,082	145,002	170,981	11,986	10,244,498	10,063,908	7,565,932	80,383	116,524	241,314
	1945.....	11,202	5,895,488	5,774,142	4,386,085	66,989	79,758	125,257	6,639	4,894,801	4,842,885	3,642,895	53,022	82,122	162,286
	1946.....	11,203	6,848,057	6,703,917	5,173,876	77,623	96,767	112,159	7,916	6,320,140	6,168,718	4,324,813	62,117	76,704	162,441
	1947.....	8,435	4,334,015	4,236,677	3,235,179	45,651	66,402	93,761	7,916	3,837,112	3,752,163	2,879,255	30,520	58,122	114,000
	1948.....	8,435	4,334,015	4,236,677	3,235,179	45,651	66,402	93,761	7,916	3,837,112	3,752,163	2,879,255	30,520	58,122	114,000

ACTIVE CORPORATION RETURNS

Table 36.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION FOR SELECTED YEARS—Continued

Industrial division and selected years	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of sales and operations (Thousand dollars)	Depreciation (Thousand dollars)	Taxes paid (Thousand dollars)	Net income (Thousand dollars)
FINANCE, INSURANCE, AND REAL ESTATE														
1945.....	135,573	10,826,775	4,021,813	181,384	357,425	588,769	3,493,901	90,568	9,734,104	3,330,213	145,074	280,215	480,247	3,756,042
1946.....	195,207	26,174,914	10,849,826	623,675	849,293	1,124,282	6,921,311	133,891	23,654,257	16,163,113	159,172	652,121	953,127	9,184,350
1947.....	276,935	34,971,953	15,668,244	5,763,429	1,438,344	1,621,693	8,677,089	177,440	30,352,856	16,344,022	3,166,002	1,036,281	1,187,981	9,378,464
1948.....	293,928	60,013,793	33,654,294	15,396,932	1,625,162	1,942,977	7,437,269	192,761	52,068,882	29,317,368	13,816,326	1,184,941	1,546,656	8,101,528
1949.....	318,592	65,911,758	36,062,139	16,084,779	1,763,098	2,221,454	7,152,612	204,761	57,678,675	32,125,859	14,943,699	1,311,905	1,801,634	7,921,686
1950.....	334,388	70,841,547	39,476,590	17,123,026	1,986,848	2,508,144	8,250,426	204,991	61,558,474	35,496,553	16,030,167	1,456,072	2,039,345	9,163,412
1951.....	340,210	75,594,653	43,215,310	18,057,618	2,140,516	2,760,119	8,982,109	211,986	65,865,264	38,242,344	16,852,019	1,539,909	2,171,654	9,911,147
1952.....	359,229	81,856,656	46,294,993	19,625,320	2,370,138	2,963,896	8,680,895	227,118	69,234,994	46,489,117	17,973,600	1,704,169	2,343,456	9,804,170
1953.....	375,375	93,342,867	56,045,458	20,843,425	2,493,278	3,287,664	8,382,346	232,665	78,050,254	45,252,976	20,290,439	1,767,237	2,523,674	9,852,919
SERVICES														
1945.....	35,107	5,971,993	1,118,775	3,080,566	138,636	143,788	601,695	22,977	5,374,674	5,152,243	2,755,484	117,941	126,892	648,697
1946.....	63,517	12,106,550	1,957,756	6,669,379	508,272	302,481	668,351	35,477	9,982,826	9,574,374	5,517,539	386,703	237,204	749,682
1947.....	90,597	18,204,323	17,327,319	9,276,360	1,002,983	462,136	789,055	46,872	14,457,522	13,769,655	7,345,963	697,462	347,444	1,084,668
1948.....	97,200	18,676,623	17,740,643	9,255,618	1,057,096	487,435	752,746	52,641	14,407,182	13,709,577	7,070,948	727,484	360,585	1,483,063
1949.....	110,005	22,227,256	20,954,310	11,356,725	1,259,953	573,445	968,232	61,754	17,980,731	17,004,137	9,409,076	1,071,557	435,005	1,321,429
1950.....	121,024	23,346,783	22,106,222	11,645,725	1,433,168	667,807	849,352	64,026	18,080,535	17,186,545	9,119,411	954,085	481,737	1,313,162
1951.....	137,955	25,926,339	24,563,082	12,764,070	1,530,190	743,243	889,926	72,985	19,701,290	18,677,167	9,758,893	1,036,152	523,307	1,471,242
1952.....	156,082	28,095,321	26,607,539	14,437,231	1,770,502	854,312	833,141	78,822	20,890,574	19,827,191	10,779,828	1,138,410	586,778	1,407,840
1953.....	163,700	31,614,898	30,018,642	15,986,626	2,212,270	1,018,212	901,109	85,887	24,250,422	23,106,939	12,507,563	1,413,733	721,702	1,619,972
NATURE OF BUSINESS NOT ALLOCABLE														
1945.....	5,367	164,224	147,813	89,702	3,567	3,702	4,334	1,908	139,661	124,386	74,563	2,444	2,814	15,283
1946.....	6,450	207,601	182,943	106,129	4,492	2,113	4,296	1,089	174,554	162,669	94,205	2,144	1,177	9,862
1947.....	13,085	267,071	186,168	106,522	8,128	4,696	1,396	2,821	112,444	97,255	47,801	4,299	2,143	18,348
1948.....	17,291	200,957	152,742	85,293	7,357	5,070	845	3,044	150,478	138,015	59,351	4,331	2,673	22,844
1949.....	16,531	214,528	193,679	74,341	7,132	5,270	1,729	3,460	142,037	128,341	50,010	4,260	3,131	21,310
1950.....	17,337	125,979	116,328	42,324	4,688	3,954	112,530	2,156	82,755	74,627	21,524	2,535	2,076	12,745
1951.....	8,065	82,144	76,176	38,901	3,491	2,606	31,955	1,161	49,132	45,517	14,198	1,584	1,176	6,934
1952.....	7,966	104,923	103,127	67,218	3,298	2,693	113,708	1,287	83,366	78,472	51,435	1,239	1,748	7,181
1953.....	7,906	127,551	113,449	66,312	4,015	4,278	19,198	1,504	66,137	58,258	32,264	1,440	1,784	6,272

Deficit exceeds net income.

NOTE: See text for explanatory statements and "Description of the samples and limitations of the data."

Facsimilies of Forms Used, 1963

U. S. Individual Income Tax Return, Form 1040, 185
 Schedule B, Supplemental Schedule of Income and Credits, 197
 Schedule C, Profit (or Loss) from Business or Profession, 203
 Schedule C-3, Computation of Social Security Self-Employment Tax, 206
 Schedule F, Schedule of Farm Income and Expenses, 208
 Schedule F-1, Computation of Social Security Self-Employment Tax
 on Farm Earnings, 211

U. S. Partnership Return of Income, Form 1065, 213
 U. S. Corporation Income Tax Return, Form 1120, 221
 Computation of Investment Credit, Form 3468, 233

NOTE: Check marks (✓) on the forms indicate the items which were used in preparing the statistics.

FORM 1040
 U.S. Treasury Department
 Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1963

or taxable year beginning _____ 1963, ending _____ 19____

First name and initial _____ Last name _____

If joint return of husband and wife, use first names and middle initials of both _____

Home address _____
 Number and street or rural route _____
 City, town or post office, and State _____ Postal ZIP code _____

Your social security number _____
 Occupation _____
 Wife's number if joint return _____
 Occupation _____

Did you file a return for 1962? ☐ Yes ☐ No. If name or address was different than shown above, enter name and address used.

Check one: ☐ Single ☐ Married filing joint return (even if only one had income) ☐ Unmarried Head of Household ☐ Surviving widow(er) with dependent child ☐ Married filing separately Give name of wife or husband only if also filing separately

If joint return, include all income of both husband and wife—**INCOME**—If either you or your wife worked for more than one employer, see page 4 of instructions.

1. Wages, salaries, tips, etc., and excess of allowances over business expenses:
 Employer's name _____ Where employed (city and state) _____
 (a) Federal income tax withheld \$ _____ (b) Wages, etc. \$ _____

2. Totals _____

3. "Sick pay" if included in line 1 (attach required statement) _____

4. Subtract line 3 from line 2. **WAGES AND SALARIES** _____

5a. Dividends (Schedule B) _____

b. Interest (Schedule B or list of payers and amounts) _____

c. Rents, royalties, pensions, etc. (Schedule B) _____

6a. Business income (Schedule C) _____

b. Sale or exchange of property (Schedule D) _____

c. Farm income (Schedule F) _____

7. Total (add lines 4 through 6c) _____

8. Payments by self-employed persons to retirement plans, etc. (attach Form 2950 SE) _____

9. Total income (subtract line 8 from line 7). **ADJUSTED GROSS INCOME (LOSS)** _____

10. Tax Table **FIGURE YOUR TAX BY USING EITHER 10 OR 11** Tax Rate Schedule

If line 9 is less than \$5,000 and you do not itemize deductions; Complete page 2 exemption schedule.

Copy total exemptions here _____ Find your tax in table on page 10 of instructions. Do not use lines 11a, b, c, or d. Enter tax on line 12.

a. If you itemize deductions, enter total from page 2 _____
 If line 9 is \$5,000 or more and you do not itemize, enter 10% of line 9 but not more than \$1,000 (\$600 if married and filing separate return).

b. Subtract line 11a from line 9. _____

c. Copy total exemptions from page 2 here _____, multiply by \$600 _____

d. Subtract line 11c from line 11b. (Figure your tax on this amount by using tax rate schedule on page 2 of instructions and enter tax on line 12.) _____

TAX—CREDITS—PAYMENTS

12. Tax (from either tax table or tax rate schedule). **INCOME TAX BEFORE CREDITS** _____

13a. Dividends received credit _____

b. Retirement income credit _____

c. Investment credit (Form 3468) _____

d. Other credits (Specify—see page 5 of instructions) _____

e. Total (add lines 13a, b, c, and d) _____

14. Balance (subtract line 13e from line 12). **INCOME TAX AFTER CREDITS** _____

15. Tax from recomputing prior year investment credit (attach statement) _____

16. Total (add lines 14 and 15) _____

17. Self-employment tax (Schedule C-3 or F-1) _____

18. Total tax (add lines 16 and 17) _____

19a. Tax withheld (line 2, column (a) above) _____

b. 1963 Estimated tax payments and credits _____
 (Office where paid) _____

c. Total (add lines 19a and b) _____

TAX DUE OR REFUND

20. If payments (line 19c) are less than tax (line 18), enter Balance Due. Pay in full with this return. _____

21. If payments (line 19c) are larger than tax (line 18), enter Overpayment. _____

22. Amount of line 21 you wish credited to 1964 Estimated Tax _____

23. Subtract line 22 from 21. Apply to: ☐ U.S. Savings Bonds, with excess refunded; or ☐ Refund only _____

★ LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE

FORM 1040-1963

SCHEDULE A.—EXEMPTIONS (See page 6 of instructions)

Page 2

1. Exemptions for yourself—and wife (only if all her income is included in this return, or she had no income)

Check boxes which apply.	(a) Regular \$600 exemption	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	Enter number of boxes checked →
	(b) Additional \$600 exemption if 65 or over at end of 1963	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	
	(c) Additional \$600 exemption if blind at end of 1963	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	

2. Exemptions for your children and other dependents (list below)

• If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 6 of instructions.

NAME Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN			
		Months lived in your home. If born or died during year, also write "B" or "D"	Did dependent have income of \$600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent
				\$.	\$.

3. Total exemptions (lines 1 and 2 above). (Enter here and on line 10 or 11c, page 1)**ITEMIZED DEDUCTIONS—If you do not use tax table or standard deduction**

If husband and wife (not legally separated) file separate returns and one itemizes deductions, the other must also itemize. If necessary, write more than one item on a line or attach additional sheets. Put name and address on all attachments.

Contributions If other than money, attach required statement—see instructions			\$.
	Total (not to exceed 20% of line 9, page 1, except as described on page 7 of instructions) →		
Interest expense	Home mortgage		\$.
	Other interest expense (specify)		
Taxes	Real estate taxes	State income taxes	\$.
	State and local sales taxes	Other taxes (specify)	
Medical and dental expense Attach itemized list. Do not enter any expense compensated by insurance or otherwise	NOTE: If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of Instructions for possible larger deduction.		\$.
	1. Total cost of medicine and drugs		
Other deductions See page 8 of instructions	2. Enter 1% of line 9, page 1.		\$.
	3. Subtract line 2 from line 1		
	4. Other medical, dental expenses (Include hospital insurance premiums)		
	5. Total (add lines 3 and 4)		
	6. Enter 3% of line 9, page 1 (see note above)		
7. Subtract line 6 from line 5; see page 8 of instructions for maximum limitation		\$.	
Total other deductions →			
Total itemized deductions (Enter here and on line 11a, page 1)			\$.

EXPENSE ACCOUNT INFORMATION

Did you receive an expense allowance or reimbursement, or charge expenses to your employer? ☐ Yes ☐ No { See page 4, instructions.

If "Yes," did you submit itemized accounting of all such expenses to your employer? ☐ Yes ☐ No {

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here _____ Taxpayer's signature and date _____ If joint return, BOTH HUSBAND AND WIFE MUST SIGN _____ Wife's signature and date _____

Sign here _____ Signature of preparer other than taxpayer _____ Address _____ Date _____

A Personal Letter to Taxpayers:

In 1963 Americans paid in support of their Government over \$105.9 billion in Federal taxes. Of this, some \$6.5 billion of refunds were made to those who had overpaid their taxes.

As the late Mr. Justice Robert Jackson said: "That a people so numerous, scattered and individualistic annually assesses itself with a tax liability, often in highly burdensome amounts, is a reassuring sign of the stability and vitality of our system of self-government."

We have the American taxpayers' honesty and fairness to thank for this, as well as their industry and creativity. These are the qualities responsible for underwriting the sum total of our democratic system.

To preserve these assets of democracy, we must maintain public confidence that our taxes are fairly shared by all and fairly administered. For this purpose several new procedures, approved by Congress, were advanced this year:

AUTOMATIC DATA PROCESSING (ADP) is being extended nationwide. Performing arithmetic checks at speeds up to 250,000 numbers a second, this electronic computer system detects errors, discloses proper refunds and credits, and maintains a continuing account of your individual tax records.

TAX IDENTIFICATION NUMBER (*Social Security number*) is required to be entered in the space provided on the return form, exactly as shown on your account card. This will make certain that you are given immediate credit for taxes reported and paid by you, and that any refund will be promptly recorded in your favor in your tax account.

INFORMATION RETURNS are taking on an expanded role. Banks, brokers, and other businesses paying you \$10 or more a year in dividends, or interest, must report them (showing your tax number) to you and to Internal Revenue. These reports—in addition to those for salaries, rents, royalties, and other income—will enable us to verify the amounts reported in your return, and will lessen the need to check with you or examine your records.

Despite these new mechanical aids, we're still striving for the human touch in our tax administration. Our employees are trained to assist you in a courteous manner, and to give fair and straightforward answers to your questions. Telephone or visit them at the nearest Internal Revenue office if you can't find the answer in the enclosed instructions.

Read the instructions carefully: most of you will be able to prepare your own return by doing so. Also, remember to sign your return and file early—ahead of the April 15 deadline.

Mortimer M. Caplin
Commissioner of Internal Revenue

Instructions for Preparing Your Federal Income Tax Return Form 1040 for 1963



INSTRUCTIONS FORM 1040 (1963)

HOW TO USE FORM 1040 (To be filed not later than April 15)

Individuals have two return forms to choose from, Form 1040 and card form, Form 1040A. Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

If your income was entirely from salary and wages, you will need only the 2-page Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If, in addition to salary and wages, you have only interest income, you may also file the 2-page Form 1040. In such case merely attach a list for interest showing payers and amounts and enter the total amount on line 5b, page 1, of your return. You may use Schedule B

(Form 1040) for this purpose if you wish.

If you have income from sources other than salary, wages, and interest, you may need to complete and attach one or more of the following forms:

Schedule B for income from dividends, interest, rents, royalties, pensions, annuities, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property; and

Schedule F for income from farming. These schedules may be obtained

DIVIDENDS? INTEREST? RENTS?

Be sure to report all of your income from all sources. Some taxpayers, while reporting income from wages and other principal sources, tend to forget to report lesser amounts from sources such as interest on savings accounts and other interest, dividends, and rents, particularly when such amounts are credited to their accounts rather than received in cash.

Payers of \$10 or more of dividends or interest in a year are required to report the amount to both you and the Internal Revenue Service.

from any Internal Revenue Service office.

WAGE EARNERS WITH LESS THAN \$10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punchcard, if:

1. Your income was less than \$10,000, AND

2. It consisted of wages reported on withholding statements (Forms W-2)

and not more than \$200 total of other wages, interest, and dividends, AND

3. You wish to take the standard deduction (about 10 percent of your income) instead of itemizing deductions.

The special instruction sheet for the

form provides further information about its use. One of the special features is that if your income is less than \$5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from most banks and some post offices.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham, Ala., 35203.

ALASKA—Anchorage, Alaska, 99501.

ARIZONA—Phoenix, Ariz., 85025.

ARKANSAS—Little Rock, Ark., 72203.

CALIFORNIA—Los Angeles, Calif., 90012; San Francisco, Calif., 94102.

COLORADO—Denver, Colo., 80202.

CONNECTICUT—Hartford, Conn., 06115.

DELAWARE—Wilmington, Del., 19801.

DISTRICT OF COLUMBIA—Baltimore, Md., 21202.

FLORIDA—Jacksonville, Fla., 32201.

GEORGIA—Atlanta, Ga., 30303.

HAWAII—Honolulu, Hawaii, 96813.

IDAH0—Boise, Idaho, 83701.

ILLINOIS—Chicago, Ill., 60602; Springfield, Ill., 62704.

INDIANA—Indianapolis, Ind., 46204.

IOWA—Des Moines, Iowa, 50309.

KANSAS—Wichita, Kans., 67202.

KENTUCKY—Louisville, Ky., 40202.

LOUISIANA—New Orleans, La., 70130.

MAINE—Augusta, Maine, 04330.

MARYLAND—Baltimore, Md., 21202.

MASSACHUSETTS—Boston, Mass., 02115.

MICHIGAN—Detroit, Mich., 48226.

MINNESOTA—St. Paul, Minn., 55101.

MISSISSIPPI—Jackson, Miss., 39202.

MISSOURI—St. Louis, Mo., 63101.

MONTANA—Helena, Mont., 59601.

NEBRASKA—Omaha, Nebr., 68102.

NEVADA—Reno, Nev., 89505.

NEW HAMPSHIRE—Portsmouth, N.H., 03801.

NEW JERSEY—Newark, N.J., 07102.

NEW MEXICO—Albuquerque, N. Mex., 87101.

NEW YORK—Brooklyn, N.Y., 11201; 120 Church Street, New York, N.Y., 10007; Albany, N.Y., 12210; Buffalo, N.Y., 14202.

NORTH CAROLINA—Greensboro, N.C., 27401.

NORTH DAKOTA—Fargo, N. Dak., 58102.

OHIO—Cleveland, Ohio, 44113; Cincinnati, Ohio, 45202.

OKLAHOMA—Oklahoma City, Okla., 73102.

OREGON—Portland, Oreg., 97232.

PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

PENNSYLVANIA—Philadelphia, Pa., 19108; Pittsburgh, Pa., 15219.

PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907.

RHODE ISLAND—Providence, R.I., 02907.

SOUTH CAROLINA—Columbia, S.C., 29201.

SOUTH DAKOTA—Aberdeen, S. Dak., 57401.

TENNESSEE—Nashville, Tenn., 37203.

TEXAS—Austin, Tex., 78701; Dallas, Tex., 75201.

UTAH—Salt Lake City, Utah, 84110.

VERMONT—Burlington, Vt., 05401.

VIRGINIA—Richmond, Va., 23240.

VIRGIN ISLANDS—Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I., 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907.

WASHINGTON—Tacoma, Wash., 98402.

WEST VIRGINIA—Parkersburg, W. Va., 26102.

WISCONSIN—Milwaukee, Wis., 53202.

WYOMING—Cheyenne, Wyo., 82001.

FOREIGN ADDRESSES—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income in 1963 must file; if 65 or over, \$1,200 or more.

A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemptions should file a joint return with husband or wife to get the smaller tax or larger refund.

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, income must be computed without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, attach Form 2555 to your return.

Social Security Numbers.—Be sure to include your social security number. If you do not have one, file application Form 3227. However, do not delay your return while waiting for it.

MEMBERS OF ARMED FORCES

Members of Armed Forces should give

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.—Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, the couple assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—A separate return may be filed by a husband and wife where each has income

Unmarried Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is un-

GENERAL INSTRUCTIONS

their name, social security number, permanent home address and serial number.

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live (see page 2). U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at most banks and some post offices.

HOW TO PAY

The balance of tax shown to be due on line 20, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to \$1.00 or more. Make checks or money orders payable to "Internal Revenue Service."

of his own. In such case each should report his or her own income, exemptions and deductions in separate returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "married filing separately" on page 1 of the return and give the name of your husband or wife in the space provided. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, then both must do so.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box on the return for "married filing separately—," and do not enter your wife's (husband's) name. To claim the exemption for your wife or husband check the boxes provided in Schedule A, page 2.

SPECIAL COMPUTATIONS

married (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year.

ROUNDING OFF TO WHOLE DOLLARS

The money items on your return and schedules may be shown in whole dollars. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

ATTACHMENTS TO THE RETURN

Attachments may be used if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of Form 1040, the total need not be entered on the schedule, but must be entered on page 1. This does not apply to Schedules C-3 and F-1 (self-employment tax) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. If an executor or administrator has been appointed, the return should be filed by both you and the executor or administrator. If no executor or administrator has been appointed, you may file the return. Indicate you are filing as a surviving husband or wife in the signature area of the return. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See page 4.

In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal

place of abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list under "Line 2," paragraph 5 on page 6 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.

Head of household rates are on page 9.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint

return had been filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

HOW TO REPORT YOUR INCOME

All income in whatever form received which is not specifically exempt must be

included in your income tax return, even though it may be offset by

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings bonds.
Profits from sales or exchanges of real estate, securities, or other property.

Industrial, civil service and other pensions, annuities, endowments.
Rents and royalties from property, patents, copyrights.
Profits from business or profession.
Your share of partnership profits.
Your share of estate or trust income.

Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous, page 8.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.

Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Life insurance proceeds upon death.

Federal and State Social Security benefits.
Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Line 1.—Wages, Salaries, Etc.—Report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. All income regardless of where earned must be reported on one Federal tax return.

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated wages, must include the fair market value in income.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported.

Two or More Employers.—If more than \$174.00 of Social Security (F.I.C.A.) employees tax was withheld during 1963 because either you or your wife received wages from more than one employer, the excess should be claimed as a credit against income tax. Enter any excess of Social Security tax withheld over \$174.00 on line 1, column (a), and write "F.I.C.A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security tax with-

held from both husband and wife to figure the excess over \$174.00; compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, enter the credit on line 1, column (a), and write "Credit from regulated investment company" in the "Where Employed" column. To substantiate the credit claimed attach Copy B of Form 2439.

EMPLOYEE BUSINESS EXPENSES AND EMPLOYER PAYMENTS

Deductible Expenses and Excess Payments.—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses the excess must be reported as income on your return.

(1) *Travel and transportation.*—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(2) *Meals and lodging.*—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location.

(3) *Outside salesmen.*—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one who is engaged in full-

time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

(4) *Other business expenses.*—If you itemize deductions on page 2 of your return, you may also deduct (under the heading "Other Deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Additional Information.—If you claim a deduction for these expenses you must submit the following information with your return.

(1) The total of all amounts received from or charged to your employer for business expenses,

IMPORTANT NOTICE

New rules on proof of deductions for travel, entertainment, and gift expenses are now in effect. The rules are set forth in detail in Publication No. 463, which can be obtained at any Internal Revenue Service office. For employees, the general rules are: (1) If you have adequately accounted to your employer you will not again be required to provide proof to support your deduction; (2) If you have not made an accounting to your employer you must have complete, accurate, and current records.—Estimates are not acceptable; and (3) Records must be supported by receipts, paid bills or similar substantiating evidence for expenditures of \$25 or more, and generally for lodging while traveling away from home regardless of the amount.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

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(2) The amount of your business expenses broken down into broad categories, and

(3) The number of days away from home on business.

If you do not claim a deduction you must submit the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting to your employer if you received an allowance not in excess of \$25 per

diem in lieu of subsistence, or a mileage allowance not in excess of 15 cents per mile.

Reporting Deductions and Excess Payments.—

Whether or not you are required to submit the additional information described above, the questions on page 2 of Form 1040 must be answered and the expenses and payments reported as follows:

(1) If the employer payments exceed the expenses report the excess on line 1 page 1 as "Excess Reimbursements";

EXCLUSION FOR "SICK PAY"

\$100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

If sick, the exclusion does not apply for the first 7 calendar days of each absence. However, if you were (a) hospitalized at least one day at any time during the absence, or (b) injured, the exclusion applies from the first day of absence.

If sick pay is included in your gross wages on Form W-2, enter the gross wages on line 1, and the excluded wages on line 3. Attach Form 2440 or a statement showing your computation, and

TAX—CREDITS—PAYMENTS—BALANCE DUE OR REFUND**Figuring Your Tax**

Line 10.—The Tax Table is provided by law and saves you the trouble of itemizing deductions and computing your tax. The table allows for an exemption of \$600 for each person claimed as a dependent, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

Line 11.—The tax rate schedules on page 9 are to be used to figure your tax. Be sure to use the right schedule. See pages 3 and 4 for special computations.

Line 13.—Credits.—The following credits may be used to reduce your tax:

a. Dividends received credit.—Part VII of separate Schedule B.

b. Retirement income credit.—Part VIII separate Schedule B.

c. Investment credit from Form 3468.

d. Other credits.—If you itemize deductions on page 2 of the return you may receive credit for foreign income taxes (Form 1116) and tax paid at source on tax-free covenant bonds.

Line 15.—Tax From Recomputing Prior Year Investment Credit.—Enter the amount that the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of such property. Attach computation.

Line 19.—Payments.—

a. Income Tax Withheld which is reflected on the Forms W-2 which you receive from your employer.

b. 1963 estimated tax payments and credits.

Tax Due or Refund Under \$1.—In order to facilitate the processing of collections and refunds, balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application to your District Director.

Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds by checking the first box on line 23, page 1. You will be issued as many bonds as your refund will buy in multiples of \$18.75 for each \$25 face value bond, providing it does not leave a balance of less than \$1 to be paid by check. The excess will automatically be refunded to you. Do not check the second box on line 23. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, Form 1040-ES, and to make quarterly payments in ad-

(2) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging and those of an "Outside Salesman" may be deducted from the amounts you are required to report on line 1 of your return. If you itemize deductions on page 2 of your return, the excess of other business expenses may be deducted under the heading "Other Deductions"; or

(3) If the expenses equaled the payments, no further entry is required on the form.

indicating the period of absence, nature of sickness or injury, and whether hospitalized.

Amounts received by an employee for a period of absence from work on account of pregnancy are not excludable as sick pay unless a written statement is furnished by a physician that the employee should remain at home because of substantial danger of miscarriage. However, a woman is considered to be "sick" for tax purposes from the beginning of labor and continues as long as she is absent from work on account of being physically incapacitated as a result of childbirth or a miscarriage.

vance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by \$40 or more. Farmers and fishermen may postpone filing their 1964 declarations until January 15, 1965. A declaration must be filed if you:

(a) can reasonably expect gross income exceeding—

(1) \$10,000 for a head of a household or a widow or widower entitled to the special tax rates;

(2) \$5,000 for other single individuals;

(3) \$5,000 for a married individual not entitled to file a joint declaration;

(4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; OR

(b) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return.

Furthermore, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on Form 1040-ES and Form 2210. If you had an underpayment and believe one of the exceptions applies, attach a statement or Form 2210 to your return.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040

SCHEDULE A—Exemptions (\$600 for Each Allowable Exemption as Explained Below)**LINE 1.—YOU AND WIFE**

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1963. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1964, you get the additional exemption for age on your return for 1963.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than \$600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1963, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

LINE 2.—CHILDREN, OTHER DEPENDENTS

Each child, stepchild and other dependent claimed must meet all of the following tests:

1. Income.—Received less than \$600 income (if the child was under 19 or was a student, this limitation does not apply), and

2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition below of support), and

3. Married Dependents.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

5. Relationship.—EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household; or (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if related by blood:
Father	Stepfather	
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from income (for example, social security benefits).

In figuring whether you provide more than half of the support of a student, you may disregard amounts received by him as scholarships.

Definition of Student.—The law defines a student as an individual who,

during each of 5 calendar months during the year, is (a) a full-time student at an educational institution or (b) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

Children under 19 and Students.—If your dependent child is under 19 or is a student and has income of \$600 or over, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

Birth or Death of Dependent.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Support by More Than One Taxpayer.—If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

(a) They as a group have provided over half of the support of the individual; and

(b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and

(c) The person claiming the exemption for the individual contributed over 10 percent of the support; and

(d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. The declarations must be filed with the return of the person claiming the exemption. Form 2120, Multiple Support Declaration, is available at any Internal Revenue Service office.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction**CONTRIBUTIONS**

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes including civil defense. Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities. The law does not allow deductions for gifts to individuals, foreign organizations, or to other types of organizations, however worthy.

A contribution may be made in money or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than \$200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. If only a partial interest was given, give details regarding remainder. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in section 1245 of the Internal Revenue Code (see instructions for Schedule D for definition of section 1245 property).

The deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10% is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, and certain college or university endowment associations. Attach computation.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you expend to maintain such a student.

You CAN Deduct Gifts To:

Churches, including assessments
Salvation Army, Red Cross
United Funds and Community Chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations

Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases and disabilities such as cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

You CANNOT Deduct Gifts To:

Relatives, friends, or other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. Do not include as interest such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On:

Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On:

Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct state or local retail sales taxes if under the laws of the state they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. Average general sales tax tables are available for many States. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property.

Do not deduct on page 2 any non-business Federal taxes, or any taxes paid

in connection with a business or profession which are deductible in Part IV of Schedule B, or Schedule C or F.

You CAN Deduct:

Personal property taxes
Real estate taxes
State income taxes
State or local retail sales taxes
Auto license fees
State capitation or poll taxes
State gasoline taxes

You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees
Water taxes
Taxes paid by you for another person

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had \$600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:

Physicians, dentists, nurses, and hospitals
Drugs or medicines
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance
You CANNOT Deduct Payments For:
Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance
Cosmetics

FIGURING THE DEDUCTION**(A) General Rule:**

(1) *Medical and dental expenses.*—You can deduct that portion of your

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medicine and drugs.*—The total amount paid for medicine and drugs for the persons listed above must be reduced by 1 percent of line 9, page 1, Form 1040, regardless of age.

(B) Special Rule For Certain Persons 65 or over:

The 3 percent reduction does not apply to medical and dental expenses paid by a taxpayer or his wife for:

(a) Himself and his wife if EITHER is 65 years of age or over;

(b) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you wish, you may obtain Form 2948 from any Internal Revenue Service office to assist you.

Limitations.—The deduction for medical and dental expenses may not exceed \$5,000 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). However, in no case may the deduction exceed:

(a) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax computation;

(b) \$10,000 if the taxpayer is married but files a separate return; or

(c) \$20,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax computation.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

OTHER DEDUCTIONS

Care of Children and Other Dependents.—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) may deduct expenses paid, not to exceed a total of \$600, for the care of:

(a) dependent children under 12 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves, if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

Do not deduct any child care payments to a person for whom you claim an exemption.

In the case of a woman who is married, the deduction is allowed if:

(a) she filed a separate return because she has been deserted by her husband, did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds \$4,500. *If the husband is incapable of self-support because he is mentally or physically defective, this limitation does not apply.*

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

Attach Form 2441 or a detailed statement showing the amounts expended and the person or persons to whom they were paid.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received. Attach an explanation.

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including cash, which is stolen from you

Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On:

Personal injury to yourself or another person
Accidental loss by you of cash or other personal property

Property lost in storage or in transit

Damage by rust or gradual erosion

Animals or plants damaged or destroyed by disease

Expenses for Education.—Expenses for education may be deducted if primarily for the purpose of:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations,

imposed as a condition to the retention of your salary, status, or employment.

Expenses incurred for obtaining a new position, meeting minimum requirements, a substantial advancement in position, or for personal purposes are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 4 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement from him would be helpful.

Miscellaneous.—If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 1.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

If you are a tenant-stockholder in a cooperative housing corporation, you can deduct your share of its payments for interest and real estate taxes. In addition, if this property is used in a trade or business or for the production of income, you may depreciate a portion of the basis of your investment in such corporation. For details contact any Internal Revenue Service office.

You CAN Deduct Cost Of:

Safety equipment
Dues to unions or professional societies
Entertaining customers
Tools and supplies
Fees to employment agencies

You CANNOT Deduct Cost Of:

Travel to and from work
Entertaining friends
Bribes and illegal payments

TAX RATE SCHEDULE

If you do not use the Tax Table on page 10, then figure your tax on the amount on line 11d, page 1 of your return, by using the appropriate tax rate schedule on this page.

Schedule I. SINGLE TAXPAYERS not qualifying for rates in Schedules II and III, and MARRIED PERSONS FILING SEPARATE RETURNS.

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Not over \$2,000..... 20% of the amount on line 11d.

Over—	But not over—		of excess over—
\$2,000	— \$4,000.....	\$400, plus 22%	— \$2,000
\$4,000	— \$6,000.....	\$840, plus 26%	— \$4,000
\$6,000	— \$8,000.....	\$1,360, plus 30%	— \$6,000
\$8,000	— \$10,000....	\$1,960, plus 34%	— \$8,000
\$10,000	— \$12,000....	\$2,640, plus 38%	— \$10,000
\$12,000	— \$14,000....	\$3,400, plus 43%	— \$12,000
\$14,000	— \$16,000....	\$4,260, plus 47%	— \$14,000
\$16,000	— \$18,000....	\$5,200, plus 50%	— \$16,000
\$18,000	— \$20,000....	\$6,200, plus 53%	— \$18,000
\$20,000	— \$22,000....	\$7,260, plus 56%	— \$20,000
\$22,000	— \$26,000....	\$8,380, plus 59%	— \$22,000

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Over—	But not over—		of excess over—
\$26,000	— \$32,000....	\$10,740, plus 62%	— \$26,000
\$32,000	— \$38,000....	\$14,460, plus 65%	— \$32,000
\$38,000	— \$44,000....	\$18,360, plus 69%	— \$38,000
\$44,000	— \$50,000....	\$22,500, plus 72%	— \$44,000
\$50,000	— \$60,000....	\$26,820, plus 75%	— \$50,000
\$60,000	— \$70,000....	\$34,320, plus 78%	— \$60,000
\$70,000	— \$80,000....	\$42,120, plus 81%	— \$70,000
\$80,000	— \$90,000....	\$50,220, plus 84%	— \$80,000
\$90,000	— \$100,000...	\$58,620, plus 87%	— \$90,000
\$100,000	— \$150,000...	\$67,320, plus 89%	— \$100,000
\$150,000	— \$200,000...	\$111,820, plus 90%	— \$150,000
\$200,000	\$156,820, plus 91%	— \$200,000

Schedule II. MARRIED TAXPAYERS FILING JOINT RETURNS and CERTAIN WIDOWS AND WIDOWERS (See page 4).

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Not over \$4,000..... 20% of the amount on line 11d.

Over—	But not over—		of excess over—
\$4,000	— \$8,000.....	\$800, plus 22%	— \$4,000
\$8,000	— \$12,000....	\$1,680, plus 26%	— \$8,000
\$12,000	— \$16,000....	\$2,720, plus 30%	— \$12,000
\$16,000	— \$20,000....	\$3,920, plus 34%	— \$16,000
\$20,000	— \$24,000....	\$5,280, plus 38%	— \$20,000
\$24,000	— \$28,000....	\$6,800, plus 43%	— \$24,000
\$28,000	— \$32,000....	\$8,520, plus 47%	— \$28,000
\$32,000	— \$36,000....	\$10,400, plus 50%	— \$32,000
\$36,000	— \$40,000....	\$12,400, plus 53%	— \$36,000
\$40,000	— \$44,000....	\$14,520, plus 56%	— \$40,000
\$44,000	— \$52,000....	\$16,760, plus 59%	— \$44,000

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Over—	But not over—		of excess over—
\$52,000	— \$64,000....	\$21,480, plus 62%	— \$52,000
\$64,000	— \$76,000....	\$28,920, plus 65%	— \$64,000
\$76,000	— \$88,000....	\$36,720, plus 69%	— \$76,000
\$88,000	— \$100,000...	\$45,000, plus 72%	— \$88,000
\$100,000	— \$120,000...	\$53,640, plus 75%	— \$100,000
\$120,000	— \$140,000...	\$68,640, plus 78%	— \$120,000
\$140,000	— \$160,000...	\$84,240, plus 81%	— \$140,000
\$160,000	— \$180,000...	\$100,440, plus 84%	— \$160,000
\$180,000	— \$200,000...	\$117,240, plus 87%	— \$180,000
\$200,000	— \$300,000...	\$134,640, plus 89%	— \$200,000
\$300,000	— \$400,000...	\$223,640, plus 90%	— \$300,000
\$400,000	\$313,640, plus 91%	— \$400,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD (See page 3).

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Not over \$2,000..... 20% of the amount on line 11d.

Over—	But not over—		of excess over—
\$2,000	— \$4,000.....	\$400, plus 21%	— \$2,000
\$4,000	— \$6,000.....	\$820, plus 24%	— \$4,000
\$6,000	— \$8,000.....	\$1,300, plus 26%	— \$6,000
\$8,000	— \$10,000....	\$1,820, plus 30%	— \$8,000
\$10,000	— \$12,000....	\$2,420, plus 32%	— \$10,000
\$12,000	— \$14,000....	\$3,060, plus 36%	— \$12,000
\$14,000	— \$16,000....	\$3,780, plus 39%	— \$14,000
\$16,000	— \$18,000....	\$4,560, plus 42%	— \$16,000
\$18,000	— \$20,000....	\$5,400, plus 43%	— \$18,000
\$20,000	— \$22,000....	\$6,260, plus 47%	— \$20,000
\$22,000	— \$24,000....	\$7,200, plus 49%	— \$22,000
\$24,000	— \$28,000....	\$8,180, plus 52%	— \$24,000

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Over—	But not over—		of excess over—
\$28,000	— \$32,000....	\$10,260, plus 54%	— \$28,000
\$32,000	— \$38,000....	\$12,420, plus 58%	— \$32,000
\$38,000	— \$44,000....	\$15,900, plus 62%	— \$38,000
\$44,000	— \$50,000....	\$19,620, plus 66%	— \$44,000
\$50,000	— \$60,000....	\$23,580, plus 68%	— \$50,000
\$60,000	— \$70,000....	\$30,380, plus 71%	— \$60,000
\$70,000	— \$80,000....	\$37,480, plus 74%	— \$70,000
\$80,000	— \$90,000....	\$44,880, plus 76%	— \$80,000
\$90,000	— \$100,000...	\$52,480, plus 80%	— \$90,000
\$100,000	— \$150,000...	\$60,480, plus 83%	— \$100,000
\$150,000	— \$200,000...	\$101,980, plus 87%	— \$150,000
\$200,000	— \$300,000...	\$145,480, plus 90%	— \$200,000
\$300,000	\$235,480, plus 91%	— \$300,000

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TAX TABLE

FOR PERSONS WITH INCOMES UNDER \$5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Read down the income columns below until you find the line covering the total income you entered on line 9, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Sch. A, page 2. Enter the tax you find there on line 12, page 1.

If total income on line 9, page 1, is—		And the number of exemptions claimed on line 3, Sch. A, p. 2, is			If total income on line 9, page 1, is—		And the number of exemptions claimed on line 3, Sch. A, page 2, is—												
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1 And you are—		2 And you are—			3 And you are—			4	5	6	7 If 8 or more there is no tax	
							Single or a married person filing separately	An un-married head of a household	Single or a married person filing separately	An un-married head of a household	(*) A married couple filing jointly	Single or a married person filing separately	An un-married head of a household	(*) A married couple filing jointly					
Your tax is—					Your tax is—					Your tax is—					Your tax is—				
\$0	\$675	\$0	\$0	\$0	\$2,325	\$2,350	\$301	\$301	\$181	\$181	\$181	\$61	\$61	\$61	\$0	\$0	\$0	\$0	
675	700	4	0	0	2,350	2,375	305	305	185	185	185	65	65	65	0	0	0	0	
700	725	8	0	0	2,375	2,400	310	310	190	190	190	70	70	70	0	0	0	0	
725	750	13	0	0	2,400	2,425	314	314	194	194	194	74	74	74	0	0	0	0	
750	775	17	0	0	2,425	2,450	319	319	199	199	199	79	79	79	0	0	0	0	
775	800	22	0	0	2,450	2,475	323	323	203	203	203	83	83	83	0	0	0	0	
800	825	26	0	0	2,475	2,500	328	328	208	208	208	88	88	88	0	0	0	0	
825	850	31	0	0	2,500	2,525	332	332	212	212	212	92	92	92	0	0	0	0	
850	875	35	0	0	2,525	2,550	337	337	217	217	217	97	97	97	0	0	0	0	
875	900	40	0	0	2,550	2,575	341	341	221	221	221	101	101	101	0	0	0	0	
900	925	44	0	0	2,575	2,600	346	346	226	226	226	106	106	106	0	0	0	0	
925	950	49	0	0	2,600	2,625	350	350	230	230	230	110	110	110	0	0	0	0	
950	975	53	0	0	2,625	2,650	355	355	235	235	235	115	115	115	0	0	0	0	
975	1,000	58	0	0	2,650	2,675	359	359	239	239	239	119	119	119	0	0	0	0	
1,000	1,025	62	0	0	2,675	2,700	364	364	244	244	244	124	124	124	4	0	0	0	
1,025	1,050	67	0	0	2,700	2,725	368	368	248	248	248	128	128	128	8	0	0	0	
1,050	1,075	71	0	0	2,725	2,750	373	373	253	253	253	133	133	133	13	0	0	0	
1,075	1,100	76	0	0	2,750	2,775	377	377	257	257	257	137	137	137	17	0	0	0	
1,100	1,125	80	0	0	2,775	2,800	382	382	262	262	262	142	142	142	22	0	0	0	
1,125	1,150	85	0	0	2,800	2,825	386	386	266	266	266	146	146	146	26	0	0	0	
1,150	1,175	89	0	0	2,825	2,850	391	391	271	271	271	151	151	151	31	0	0	0	
1,175	1,200	94	0	0	2,850	2,875	395	395	275	275	275	155	155	155	35	0	0	0	
1,200	1,225	98	0	0	2,875	2,900	400	400	280	280	280	160	160	160	40	0	0	0	
1,225	1,250	103	0	0	2,900	2,925	405	404	284	284	284	164	164	164	44	0	0	0	
1,250	1,275	107	0	0	2,925	2,950	410	409	289	289	289	169	169	169	49	0	0	0	
1,275	1,300	112	0	0	2,950	2,975	415	414	293	293	293	173	173	173	53	0	0	0	
1,300	1,325	116	0	0	2,975	3,000	420	419	298	298	298	178	178	178	58	0	0	0	
1,325	1,350	121	1	0	3,000	3,050	427	426	305	305	305	185	185	185	65	0	0	0	
1,350	1,375	125	5	0	3,050	3,100	437	435	314	314	314	194	194	194	74	0	0	0	
1,375	1,400	130	10	0	3,100	3,150	447	445	323	323	323	203	203	203	83	0	0	0	
1,400	1,425	134	14	0	3,150	3,200	457	454	332	332	332	212	212	212	92	0	0	0	
1,425	1,450	139	19	0	3,200	3,250	467	464	341	341	341	221	221	221	101	0	0	0	
1,450	1,475	143	23	0	3,250	3,300	476	473	350	350	350	230	230	230	110	0	0	0	
1,475	1,500	148	28	0	3,300	3,350	486	482	359	359	359	239	239	239	119	0	0	0	
1,500	1,525	152	32	0	3,350	3,400	496	492	368	368	368	248	248	248	128	8	0	0	
1,525	1,550	157	37	0	3,400	3,450	506	501	377	377	377	257	257	257	137	17	0	0	
1,550	1,575	161	41	0	3,450	3,500	516	511	386	386	386	266	266	266	146	26	0	0	
1,575	1,600	166	46	0	3,500	3,550	526	520	395	395	395	275	275	275	155	35	0	0	
1,600	1,625	170	50	0	3,550	3,600	536	530	404	404	404	284	284	284	164	44	0	0	
1,625	1,650	175	55	0	3,600	3,650	546	539	414	413	413	293	293	293	173	53	0	0	
1,650	1,675	179	59	0	3,650	3,700	556	549	424	423	422	302	302	302	182	62	0	0	
1,675	1,700	184	64	0	3,700	3,750	566	558	434	432	431	311	311	311	191	71	0	0	
1,700	1,725	188	68	0	3,750	3,800	575	567	443	441	440	320	320	320	200	80	0	0	
1,725	1,750	193	73	0	3,800	3,850	585	577	453	451	449	329	329	329	209	89	0	0	
1,750	1,775	197	77	0	3,850	3,900	595	586	463	460	458	338	338	338	218	98	0	0	
1,775	1,800	202	82	0	3,900	3,950	605	596	473	470	467	347	347	347	227	107	0	0	
1,800	1,825	206	86	0	3,950	4,000	615	605	483	479	476	356	356	356	236	116	0	0	
1,825	1,850	211	91	0	4,000	4,050	625	615	493	489	485	365	365	365	245	125	5	0	
1,850	1,875	215	95	0	4,050	4,100	635	624	503	498	494	374	374	374	254	134	14	0	
1,875	1,900	220	100	0	4,100	4,150	645	634	513	508	503	383	383	383	263	143	23	0	
1,900	1,925	224	104	0	4,150	4,200	655	643	523	517	512	392	392	392	272	152	32	0	
1,925	1,950	229	109	0	4,200	4,250	665	653	533	527	521	401	401	401	281	161	41	0	
1,950	1,975	233	113	0	4,250	4,300	674	662	542	536	530	410	410	410	290	170	50	0	
1,975	2,000	238	118	0	4,300	4,350	684	671	552	545	539	420	419	419	299	179	59	0	
2,000	2,025	242	122	2	4,350	4,400	694	681	562	555	548	430	429	428	308	188	68	0	
2,025	2,050	247	127	7	4,400	4,450	704	690	572	564	557	440	438	437	317	197	77	0	
2,050	2,075	251	131	11	4,450	4,500	714	700	582	574	566	450	448	446	326	206	86	0	
2,075	2,100	256	136	16	4,500	4,550	724	709	592	583	575	460	457	455	335	215	95	0	
2,100	2,125	260	140	20	4,550	4,600	734	719	602	593	584	470	467	464	344	224	104	0	
2,125	2,150	265	145	25	4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0	
2,150	2,175	269	149	29	4,650	4,700	754	738	622	612	602	490	486	482	362	242	122	2	
2,175	2,200	274	154	34	4,700	4,750	764	747	632	621	611	500	495	491	371	251	131	11	
2,200	2,225	278	158	38	4,750	4,800	773	756	641	630	620	509	504	500	380	260	140	20	
2,225	2,250	283	163	43	4,800	4,850	783	766	651	640	629	519	514	509	389	269	149	29	
2,250	2,275	287	167	47	4,850	4,900	793	775	661	649	638	529	523	518	398	278	158	38	
2,275	2,300	292	172	52	4,900	4,950	803	785	671	659	647	539	533	527	407	287	167	47	
2,300	2,325	296	176	56	4,950	5,000	813	794	681	668	656	549	542	536	416	296	176	56	

*This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 4 of these instructions.

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Part VI.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN PART IV—This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class OR Description of property	2. Cost or other basis at beginning of year OR Cost or other basis	3. Asset additions in year (amount) OR Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
Total cost or other basis							
1. Total depreciation							
2. Amount of additional first-year depreciation included above							
3. Cost or other basis of fully depreciated assets still in use							

Part VII.—DIVIDENDS RECEIVED CREDIT

1.	Amount of dividends on line 4, Part I.....	
2.	Tentative credit (4% of line 1).....	
3.	Tax shown on line 12, page 1 of Form 1040, less amount, if any, of credit for foreign taxes.....	
4.	4% of taxable income (see below).....	
	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> Taxable Income Means </div> <div style="border-left: 1px solid black; padding-left: 10px;"> (a) If tax is computed, the amount shown on line 11d, page 1 of Form 1040. (b) If Tax Table is used, the amount shown on line 9, page 1 of Form 1040, less 10% thereof, and less the deduction for exemptions (\$600 multiplied by the number of exemptions claimed on line 3, Schedule A, page 2 of Form 1040). </div> </div>	
5.	Credit. Enter here and on line 13(a), Form 1040, the smallest of the amounts on line 2, 3, or 4, above....	

Part VIII.—RETIREMENT INCOME CREDIT

This credit does not apply if:

- 1. If you received pensions or annuities of \$1,524 or more from Social Security or Railroad Retirement;
- 2. If you are under 62 years of age and had "earned income" of \$2,424 or more; OR
- 3. If you are 62 or over and under 72, and had "earned income" of \$2,874 or more.

If separate return, use column B only. If joint return, use column A for wife and column B for husband.

Did you receive earned income in excess of \$600 in each of any 10 calendar years before the taxable year 1963? (Widows or widowers see instructions, page B-4)

If answer above is "Yes" in either column, furnish all information below in that column.

1. Retirement income for taxable year:			
(a) For taxpayers under 65 years of age:			
Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) and included in line 9, page 1, of Form 1040. •			
(b) For taxpayers 65 years of age or older:			
Enter total of pensions and annuities, interest, and dividends included in line 9, page 1 of Form 1040, and gross rents included in column 2, Part IV of this schedule. •			
2. Maximum amount of retirement income for credit computation:		1,524	00
3. Deduct:			
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income. •			
(b) Earned income received in taxable year (Does not apply to persons 72 years of age or over):			
(1) Taxpayers under 62 years of age, enter amount in excess of \$900			
(2) Taxpayers 62 or over but under 72, enter amount determined as follows:			
if \$1,200 or less, enter zero			
if over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200; or •			
if over \$1,700, enter excess over \$1,450. }			
4. Total of lines 3(a) and 3(b).			
5. Balance (line 2 minus line 4).			
6. Line 5 or line 1, whichever is smaller.			
7. Tentative credit (20% of line 6)			
8. Total tentative credit (total of amounts on line 7, columns A and B).			
LIMITATION ON RETIREMENT INCOME CREDIT			
9. Amount of tax shown on line 12, page 1 of Form 1040.			
10. Less: Total of any amounts shown on lines 13(a) and 13(d), page 1, Form 1040.			
11. Subtract line 10 from line 9.			
12. Credit. Enter here and on line 13(b), Form 1040, the amount on line 8 or line 11, whichever is smaller ...			

INSTRUCTIONS FOR SCHEDULE B (Form 1040)**DIVIDENDS
INTEREST
RENTS****ROYALTIES
PENSIONS
PARTNERSHIPS****ESTATES
TRUSTS
MISCELLANEOUS****Part I—DIVIDENDS**

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

In some cases payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion in Part I of this Schedule, and the capital gain portion on line 7, Part I of Schedule D (Form 1040).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income \$50 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$50 of dividends received from qualifying corporations, but one may not use any portion of the \$50 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$70 may be excluded on a joint return.

Use Part I to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. "So-called dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in Part II:

Mutual savings banks, cooperative banks, savings and loan associations, and credit unions.

Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion and the dividends received credit, should be reported on line 5 of Part I:

(a) foreign corporations—Enter amount includable by you as a shareholder of a controlled foreign corporation in the space provided on line 5. See Form 3646 for details and computation of amount to be reported on your return.

(b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(d) real estate investment trusts.

(e) China Trade Act corporations.

(f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

See page B-4 for an explanation of the dividends received credit.

Part II—INTEREST

You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and can be withdrawn by you. All interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities.

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report it in your tax return until you cash the bond or until the year of final maturity, whichever is earlier. However, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date on all such bonds and must continue to report the annual increase each year.

Although a separate attachment may be used to report interest, if you have retirement income Part VIII of Schedule B should be completed.

Part III—PENSIONS AND ANNUITIES

Noncontributory Annuities.—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

However, if there is a death-benefit exclusion, this rule does not apply; consult the Internal Revenue Service.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part III is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part III for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

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Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the *employer* and the amount contributed by the *employee* will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxed); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received \$200 a month from an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid \$7,200 during the first 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

Amounts Received Under Life-Insurance Policies by Reason of Death.—Generally, a lump sum payable at the death of the insured under a life insurance policy is excludable from the income of the recipient. For more detailed information, call or visit your Internal Revenue Service office.

Part IV—RENTS AND ROYALTIES

If you are not engaged in selling real estate to customers, but receive rent from property owned or controlled by you, or royalties from copyrights, patents, mineral leases, and similar rights, report the total amount received in Part IV. If property other than money was received as rent, its fair market value should be reported.

In the case of buildings you can deduct depreciation, as explained on page B-3. You can also deduct all or-

dinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in Part IV. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part V—OTHER INCOME OR LOSSES

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on Form 1065. Only one Form 1065 need be filed for each partnership. Each partner must report his share of the partnership's income.

Include in Part V your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest on tax-free covenant bonds.

Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest on tax-free covenant bonds.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in Part V. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Part V except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends received credit or the exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

Other Income.—If you cannot find any specific place on your return to list certain types of income, you should report such income in Part V. Income reported in this part must be identified as to its source. This is the proper place to report amounts received as alimony, support and prizes. Recoveries of bad debts and other items which reduced your tax in a

prior year should also be reported in Part V. A refund of state income tax should be entered here. The general rule is that a refund of state income taxes is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed, report when the taxing authority notifies you of the overpayment).

Net Operating Loss.—If, in 1963, your business or profession lost money instead of making a profit, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply the losses against your 1963 income. If the losses exceed your income, the excess is a "net operating loss" which may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be first carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1963, it should be reported on line 3, Part V, and you should attach a statement showing the computation.

Part VI—DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

For purposes of computing depreciation the cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment.

In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or

other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

Since ordinary income treatment will be applied to the gain (to the extent of the depreciation taken after December 31, 1961) from the sale or exchange of depreciable property defined in Section 1245 (a) (3) of the Internal Revenue Code, you may elect to change the method of depreciation with respect to such property from the declining balance or sum of the years-digits method to the straight line method on or before the due date of your return for the first taxable year ending after December 31, 1962. No prior permission is required to make this change, you need only attach a statement to your return identifying the assets to which the election applies.

Alternative Depreciation Guidelines and Rules.—Revenue Procedure 62-21, dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (9-62). Additional information is contained in IRS Publication No. 457. These publications may be obtained from the Superintendent of Docu-

ments, Government Printing Office, Washington, D.C., 20402, for 25 cents and 15 cents, respectively.

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or previously prescribed rules and standards.

Straight-Line Method.—To compute, add the cost of improvements to the cost (or other basis) of the property and deduct both the estimated salvage value and the total depreciation allowed or allowable. The depreciation deduction is this amount divided by the number of years of useful life remaining to the asset.

Declining Balance Method.—A uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the unrecovered cost is reduced to salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(a) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the property (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(c) *Other methods.*—A taxpayer may use any consistent method which does not result at the end of any year

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in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

Additional First-Year Depreciation.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost (before adjustments for the investment credit or salvage value) of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds \$10,000 (\$20,000 for joint return) the additional depreciation is limited to \$2,000 (\$4,000 for joint return.)

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation claimed, both additional first-year and other, on the "Total" line of the depreciation schedule. In addition, enter the total additional first-year depreciation in the box provided below the "Total" or "Balance" line.

Part VII—DIVIDENDS RECEIVED CREDIT

The law provides a credit against tax for dividends received from qualifying domestic corporations. This credit is equal to 4 percent of these dividends in excess of those which you may exclude from your income. The credit may not exceed:

- (a) the total income tax reduced by the foreign tax credit; or
- (b) 4% of the taxable income.

Part VIII—RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 20 percent of retirement income if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services rendered by you, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify. If a hus-

band and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

(a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.

(b) In the case of an individual who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents, and dividends, which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

The amount of the retirement income used for the credit computation may not exceed \$1,524 reduced by:

- (a) any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and by other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injuries or sickness or under accident or health plans; and
- (b) by certain adjustments for earned income.

GPO c59-16-77748-1

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Fill in both parts, enclose check or money order and mail in envelope.

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<div style="text-align: center;">SCHEDULE C (Form 1040)</div> <div style="font-size: small;">U.S. Treasury Department Internal Revenue Service</div>	<div style="font-size: x-large; font-weight: bold; margin-bottom: 5px;">PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION</div> <div style="font-weight: bold;">(Compute social security self-employment tax on Schedule C-3 (Form 1040))</div>	1963
<div style="font-weight: bold; font-size: small;">Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065</div> <div style="font-size: small;">Name and address as shown on page 1, Form 1040</div>		
<div style="font-weight: bold; font-size: small;">A. Principal business activity _____; <small>product</small> _____ <div style="font-size: x-small;">(See separate instructions) (For example: retail—grocer, wholesale—tobacco, services—legal, manufacturing—furniture, etc.)</div></div>		
<div style="font-weight: bold; font-size: small;">B. Business name _____ C. Employer Identification Number _____</div>		
<div style="font-weight: bold; font-size: small;">D. Business location _____ <div style="font-size: x-small; display: flex; justify-content: space-between;">(Number and street or rural route)(City or post office)(State)</div></div>		
<div style="font-size: small;">E. Indicate method of accounting: <input type="checkbox"/> cash; <input type="checkbox"/> accrual; <input type="checkbox"/> other. F. Did you file an Employer Quarterly Tax Return, Form 941, for any quarter of 1963? <input type="checkbox"/> Yes <input type="checkbox"/> No. G. Is this business within legal boundaries of city shown on line D? <input type="checkbox"/> Yes <input type="checkbox"/> No.</div>		
<div style="font-size: small;">H. Did you own this business on December 31, 1963? <input type="checkbox"/> Yes <input type="checkbox"/> No. I. How many months in 1963 did you own this business? _____</div>		
<div style="font-size: small;">1. Gross receipts or gross sales \$ _____ Less: Returns and allowances \$ _____</div>		✓
<div style="font-size: small;">2. Inventory at beginning of year (If different than last year's closing inventory attach explanation) _____</div>		✓ ✓ ✓ ✓ ✓
<div style="font-size: small;">3. Merchandise purchased \$ _____, less cost of any items withdrawn from business for personal use \$ _____</div>		
<div style="font-size: small;">4. Cost of labor (do not include salary paid to yourself) _____</div>		
<div style="font-size: small;">5. Material and supplies _____</div>		
<div style="font-size: small;">6. Other costs (explain in Schedule C-1) _____</div>		
<div style="font-size: small;">7. Total of lines 2 through 6 _____</div>		✓ ✓ ✓
<div style="font-size: small;">8. Inventory at end of this year _____</div>		
<div style="font-size: small;">9. Cost of goods sold (line 7 less line 8) _____</div>		
<div style="font-size: small;">10. Gross profit (subtract line 9 from line 1) _____</div>		✓
<div style="font-weight: bold; font-size: small;">OTHER BUSINESS DEDUCTIONS</div>		
<div style="font-size: small;">11. Depreciation (explain in Schedule C-2) _____</div>		✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓
<div style="font-size: small;">12. Taxes on business and business property (explain in Schedule C-1) _____</div>		
<div style="font-size: small;">13. Rent on business property _____</div>		
<div style="font-size: small;">14. Repairs (explain in Schedule C-1) _____</div>		
<div style="font-size: small;">15. Salaries and wages not included on line 4 (exclude any paid to yourself) _____</div>		
<div style="font-size: small;">16. Insurance _____</div>		
<div style="font-size: small;">17. Legal and professional fees _____</div>		
<div style="font-size: small;">18. Commissions _____</div>		
<div style="font-size: small;">19. Amortization (attach statement) _____</div>		
<div style="font-size: small;">20. Retirement plans, etc. (other than your share—see instructions) _____</div>		
<div style="font-size: small;">21. Interest on business indebtedness _____</div>		
<div style="font-size: small;">22. Bad debts arising from sales or services _____</div>		
<div style="font-size: small;">23. Losses of business property (attach statement) _____</div>		
<div style="font-size: small;">24. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) _____</div>		
<div style="font-size: small;">25. Other business expenses (explain in Schedule C-1) _____</div>		
<div style="font-size: small;">26. Total of lines 11 through 25 _____</div>		✓
<div style="font-size: small;">27. Net profit (or loss) (subtract line 26 from line 10). Enter here; on line 1, Schedule C-3; and on line 6a, page 1, Form 1040 _____</div>		✓

[illegible]

U.S. Treasury Department Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1963

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (or loss) on line 6a, page 1, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C-3 (Form 1040).

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal business activity.—Give the one business activity that accounts for the largest percentage of gross income included in line 1, page 1, of Schedule C. State the broad field of business activity as well as the specific product or service, such as "wholesale food," "retail apparel," etc.

Item D—Business location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, etc. **Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1960, 1961, 1962, and 1963 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income-producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C., 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see page B-3 of the instructions for Form 1040. The depreciation instructions discuss the alternative standards and procedures for use in determining depreciation

under Revenue Procedure 62-21. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—If you elect to amortize an emergency facility and have a certificate of necessity, a statement of the pertinent facts should be filed with your return. (See section 168 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 20—Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter your share on line 8, page 1, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Line 22—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 23—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

Line 24—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be submitted with your return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

Line 25—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V, of Schedule B (Form 1040).

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand; and (c) in the case of persons supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client (however, these persons should maintain records reasonably sufficient to establish the business purpose for the expenditure).

SCHEDULE C-3 (Form 1040) U.S. Treasury Department Internal Revenue Service	COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX Attach this schedule to your income tax return, Form 1040. See instructions on page 2.	1963
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▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
 ▶ Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule.
 ▶ Each self-employed person must file a separate schedule.

NAME AND ADDRESS (as shown on page 1 of Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)	Social Security Number
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1. Net profit (or loss) shown on line 27 Schedule C (Form 1040) (Enter combined amount if more than one business).....				
2. Add to net profit (or subtract from net loss) losses of business property shown on line 23, Schedule C.....				
3. Total (or difference)				
4. Net income (or loss) from excluded services or sources included on line 3..... Specify excluded services or sources				
5. Net earnings (or loss) from self-employment— (a) From business (line 3 less any amount on line 4)..... (b) From partnerships, joint ventures, etc. (other than farming)				
(c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enter only if you have filed or are filing Form 2031..... (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)..... (e) From service with a foreign government or international organization.....				
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)				
7. The largest amount of combined wages and self-employment earnings subject to social security tax is.....	\$	4,800	00	
8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G, below	\$			
9. Balance (line 7 less line 8)				
10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below				
11. Self-employment tax—If line 10 is \$4,800, enter \$259.20; if less, multiply the amount on line 10 by 5.4%. Enter this amount here and on line 17, page 1, Form 1040.....				

Do not detach

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately and completely.**

SCHEDULE SE (Form 1040)
 U.S. Treasury Department
 Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME
 For crediting to your social security account

1963

Indicate year covered by this return (even though income was received only in part of year): A. Calendar year 1963 <input type="checkbox"/> ; or other taxable year beginning, 1963, ending If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.	PLEASE DO NOT WRITE IN THIS SPACE
B. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)	
C. BUSINESS ADDRESS (number and street, city or post office, State)	
D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW ➡	
E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD	
PRINT OR TYPE HOME ADDRESS (number and street or rural route)	
(City or post office, State, and postal ZIP code)	

F. ENTER AMOUNT FROM LINE 6 <div style="text-align: right;">\$</div>	
G. ENTER AMOUNT FROM LINE 8, IF ANY <div style="text-align: right;">\$</div>	
H. ENTER AMOUNT FROM LINE 10 <div style="text-align: right;">\$</div>	

S
E

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

Page 2

In general, every individual deriving self-employment income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

Ministers and members of religious orders who desire coverage shall in addition to their other items of income include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

U.S. citizens employed by foreign governments or international organizations.—A U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employees should report their income from such employment on line 5(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F-1 (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as:

- (a) a public official, including a notary public;
- (b) an employee or employee representative under the railroad retirement system; or
- (c) an employee (except as indicated above).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Part IV, Schedule B (Form 1040). However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F-1.

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule.

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences

of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Parts I and II of Schedule B.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on line 3, Part V of Schedule B.

No deductions for personal exemptions.—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one Schedule C-3, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, Schedule C-3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 27 of each separate Schedule C should be entered on line 6a, page 1, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on line 17, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C-3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on line 6a, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Part V of Schedule B (Form 1040), for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F-1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

SCHEDULE F (Form 1040) U.S. Treasury Department Internal Revenue Service	<h2 style="margin: 0;">SCHEDULE OF FARM INCOME AND EXPENSES</h2> <p style="margin: 0;">(Compute social security self-employment tax on Schedule F-1 (Form 1040))</p> <p style="margin: 0;">Attach this schedule to your income tax return, Form 1040</p>	<h1 style="margin: 0;">1963</h1>
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Name and address as shown on Form 1040.

Business name and address

Location of farm(s) and number of acres in each farm Employer identification number

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD**PART I.** Report receipts from sale of livestock held primarily for sale in the applicable column below. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle.....		\$ ✓	Eggs.....		\$	Mdse. rec'd for produce....	\$
			Meat products...			Machine work.....	
Sheep.....			Poultry, dressed...			Breeding fees.....	
Swine.....			Wool.....			Wood and lumber.....	
Poultry.....			Honey.....			Other forest products.....	
Bees.....			Sirup and sugar...			Patronage dividends, rebates	✓
Grain.....			Other (specify):			or refunds.....	
Hay.....						Agricultural program pay-	
Cotton.....		✓				ments.....	
Tobacco.....		✓				Other (specify):	
Vegetables...							
Fruits and nuts...							
Dairy products...		✓					
Total of columns 1, 2, and 3. Enter here and on line 1 of Part IV below.....							\$

PART II. SALES OF PURCHASED LIVESTOCK AND OTHER ITEMS PURCHASED FOR RESALE

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		\$	\$	\$
Totals (enter amount from column e, on line 2 of Part IV below) ...		\$ <input checked="" type="checkbox"/>	\$ <input checked="" type="checkbox"/>	\$

PART III. FARM EXPENSES FOR TAXABLE YEAR (see instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired.....	\$ <input checked="" type="checkbox"/>	Veterinary, medicine...	\$	Retirement plans, etc. (other than your share—See instructions).....	\$ <input checked="" type="checkbox"/>
Repairs, maintenance...	<input checked="" type="checkbox"/>	Gasoline, fuel, oil...		Other (specify):	
Interest.....	<input checked="" type="checkbox"/>	Storage, warehousing...		AMORTIZATION	<input checked="" type="checkbox"/>
Feed purchased.....		Taxes.....	<input checked="" type="checkbox"/>	DEPLETION	<input checked="" type="checkbox"/>
Seed, plants purchased...		Insurance.....	<input checked="" type="checkbox"/>		
Fertilizers, lime.....		Utilities.....	<input checked="" type="checkbox"/>		
Machine hire.....		Rent of farm, pasture...	<input checked="" type="checkbox"/>		
Supplies purchased.....	<input checked="" type="checkbox"/>	Freight, trucking...			
Breeding fees.....		Conservation expenses...			
Total of columns 1, 2, and 3. Enter here and on line 4 of Part IV below (cash method) or line 6, Part VII (accrual method)		\$			

PART IV. SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income.....	\$ <input checked="" type="checkbox"/>	4. Farm expenses (from Part III).....	\$ <input checked="" type="checkbox"/>
2. Profit (or loss) on sale of purchased livestock and other purchased items....		5. Depreciation (from Part V).....	<input checked="" type="checkbox"/>
3. Gross profits*	\$ <input checked="" type="checkbox"/>	6. Other farm deductions (specify):	<input checked="" type="checkbox"/>
		7. Total deductions.....	\$ <input checked="" type="checkbox"/>
8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 6c, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1	\$ <input checked="" type="checkbox"/>		

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

Page 2

[illegible]

- | Description
(Kind of livestock, crops,
or other products) | On hand at beginning of year | | Purchased during year | | Raised
during year | Consumed or
lost during
year | Sold during year | | On hand at end of year | |
|---|------------------------------|-------------------|-----------------------|-------------------|-----------------------|------------------------------------|------------------|----------------------|------------------------|----------------------|
| | Quantity | Inventory value | Quantity | Amount paid | Quantity | Quantity | Quantity | Amount received | Quantity | Inventory value |
| | | \$ | | \$ | | | | \$ | | \$ |
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| | | | | | | | | | | |
| Totals (enter here and in
Part VII below) | | \$ | | \$ | | | | \$ | | \$ |
| | | (Enter on line 3) | | (Enter on line 4) | | | | (Enter on line 1(b)) | | (Enter on line 1(a)) |

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

U.S. Treasury Department-Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1963

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. Farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, etc.

ACCURAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm and did not materially participate in its operation, report the income in Part IV of Schedule B (Form 1040).

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt unless it is clearly established to the contrary. However, any revolving fund certificate, retain certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income. With respect to patronage dividends received for patronage occurring in a taxable year of a cooperative organization beginning after December 31, 1962, see section 1385 of the Internal Revenue Code and the regulations thereunder.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. Some of these expenses are:

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of

short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—These and similar materials may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Rent of farm, part of farm, or pasture.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on the line provided in column 3, Part III. If the plan includes you as a self-employed individual, enter your share on line 8, page 1, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, and similar farm expenses.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or \$5,000 whichever is lesser.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See page B-3 of the instructions for Form 1040 for methods of computing depreciation. The depreciation instructions also discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedure 62-21. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V of Schedule B (Form 1040). See page B-3 of the instructions for Form 1040.

Additional information available.—More information and illustrative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county agricultural agent or any Internal Revenue Service Office.

SCHEDULE F-1 (Form 1040) U.S. Treasury Department Internal Revenue Service	COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security) Attach this schedule to your income tax return, Form 1040 (See instructions—page 2)	1963
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- ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
- ▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
- ▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 5(d) of separate Schedule C-3 (Form 1040).

NAME AND ADDRESS (as shown on page 1, Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

Social Security Number

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are \$1,800 or less, or (2) whose GROSS profits are more than \$1,800 and NET profits are less than \$1,200. If your GROSS profits from farming are not more than \$1,800 and you elect to use the optional method, you need not complete lines 1 and 2.

Computation Under Regular Method

1. Net farm profit (or loss) from:

(a) Line 8, page 1, Schedule F (cash method), or line 10, page 2 (accrual method)..... \$.....

(b) Farm partnerships.....

2. Net earnings from self-employment from farming. Add lines 1 (a) and (b)..... \$.....

Computation Under Optional Method

3. If gross profits from farming are:* (a) Not more than \$1,800, enter two-thirds of the gross profits..... }
 (b) More than \$1,800 and the net farm profit is less than \$1,200, enter \$1,200..... } \$.....

*NOTE.—Gross profits from farming are the total of the gross profits on line 3, Part IV (cash method), or line 5, Part VII of Schedule F (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.

If line 2 (or line 3, if you choose the optional method) is under \$400, do not fill in rest of page.

Computation of Social Security Self-Employment Tax

4. The largest amount of combined wages and self-employment earnings subject to social security tax is..... \$..... 4,800 00

5. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G of Schedule SE below.....

6. Balance (line 4 less line 5)..... \$.....

7. Self-employment income. Enter here and in item H of Schedule SE below your choice of EITHER:

(a) **REGULAR METHOD.**—The smaller of line 2 or 6..... }
 (b) **OPTIONAL METHOD.**—The smaller of line 3 or 6..... } \$.....

8. Self-employment tax—if line 7 is \$4,800, enter \$259.20; if less, multiply the amount on line 7 by 5.4%.
 Enter this amount here and on line 17, page 1, Form 1040..... \$.....

Do not detach

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE SE (Form 1040)
U.S. Treasury Department
Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME
For crediting to your social security account

1963

<p>Indicate year covered by this return (even though income was received only in part of year): Calendar year 1963 <input type="checkbox"/> or other taxable year beginning _____ 1963, ending _____.</p> <p>A. If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.</p> <p>B. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)</p> <p>C. FARM ADDRESS (rural route, post office, State)</p> <p>D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW ➔ </p> <p>E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD</p> <p>PRINT OR TYPE HOME ADDRESS (number and street, or rural route)</p> <p>(City or town, State and postal ZIP code)</p>	<p style="text-align: center;">PLEASE DO NOT WRITE IN THIS SPACE</p> <div style="border: 1px solid black; height: 100px; margin-top: 10px;"></div> <p>CHECK HERE IF YOU USE OPTIONAL METHOD. <input type="checkbox"/></p> <p>F. ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED).... \$.....</p> <p>G. ENTER AMOUNT FROM LINE 5, IF ANY..... \$.....</p> <p>H. ENTER AMOUNT FROM LINE 7..... \$.....</p>
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SE

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part IV of Schedule B (Form 1040).

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C-3 (Form 1040). Fill in Schedule F-1 (Form 1040) through line 3.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F-1, or a separate Schedule C-3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 6a or 6c, on page 1, Form 1040, and the combined self-employment tax should be entered on line 17, page 1, of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F-1 or Schedules C and C-3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 6a or line 6c, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part V of Schedule B for income tax purposes, and on line 1(b), page 1, of separate Schedule F-1 for self-employment tax purposes. (Use separate Schedule C-3, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part IV of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on line 3, Part V of Schedule B.

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F-1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

FORM 1065
 U.S. Treasury Department
 Internal Revenue Service

U.S. PARTNERSHIP RETURN OF INCOME

(To be filed also by syndicates, pools, joint ventures, etc.)

FOR CALENDAR YEAR 1963

1963

A. Date business commenced



or other taxable

year beginning , 1963, and ending , 19.....

(PLEASE TYPE OR PRINT PLAINLY)

B. County in which located

Name

C. Principal business activity
(See General Inst. K)

Number and street

E. Employer identifica-
tion number

D. Principal product or service



City or town and State

Postal ZIP code

**IMPORTANT**—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction R.

Line and instruction No.

INCOME

1. Gross receipts or gross sales Less: Returns and allowances
2. Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)
3. Gross profit (line 1 less line 2)
4. Income (or loss) from other partnerships, syndicates, etc. (attach statement)
5. Nonqualifying dividends (attach itemized list—see Instruction 5)
6. Interest
7. Rents (Schedule B)
8. Royalties (attach schedule)
9. Net farm profit (or loss) (Schedule F, Form 1040)
10. Net gain (or loss) from sale or exchange of property other than capital assets
(from line 16, Separate Schedule D, Form 1065)
11. Other income (attach schedule)
12. Total income (lines 3 through 11)

DEDUCTIONS

13. Salaries and wages (other than to partners)
14. Payments to partners—salaries and interest
15. Rent
16. Interest (explain in Schedule C)
17. Taxes (explain in Schedule C)
18. Losses by fire, storm, shipwreck, or other casualty or theft (attach statement)
19. Bad debts (from Schedule H if reserve method is used)
20. Repairs
21. Depreciation (Schedule I)
22. Amortization (attach schedule)
23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)
24. Retirement plans, etc. (other than for partners—see instructions)
25. Other deductions authorized by law (explain in Schedule I)
26. Total deductions (lines 13 through 25)
27. Ordinary income (or loss) (line 12 less line 26)

ADDITIONAL INFORMATION

- F. Is any member of the partnership related by blood or marriage to any other member? ☐ YES ☐ NO
- G. Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member? ☐ YES ☐ NO
- H. Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ YES ☐ NO

If "YES," see General Instruction P and enter appropriate amount here \$.....

- I. Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

1. A hunting lodge ☐, working ranch or farm ☐, fishing ☐ YES
camp ☐, resort property ☐, pleasure boat or yacht ☐, or ☐ NO
other similar facility ☐? (Other than where operation
of facility was the partnership's principal business.)
2. Vacations for partners or members of their families or em- ☐ YES
ployees or members of their families? (Other than vaca- ☐ NO
tion pay reported on Form W-2.)
3. The leasing, renting, or ownership of a hotel room or ☐ YES
suite ☐, apartment ☐, or other dwelling ☐, which was ☐ NO
used by partners, customers, employees, or members of
their families? (Other than use by partners or employees
while in business travel status.)
4. Attendance of members of partners' families or your ☐ YES
employees' families at conventions or business meetings? ☐ NO

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here Signature of partner or member Date

Sign here Signature of preparer other than partner or member Address Date

Schedule A.—COST OF GOODS SOLD

1. Opening inventory*		✓
2. Purchases.....		
Less: Cost of items withdrawn for personal use.....		✓
3. Cost of labor, supplies, etc.....		✓
4. Total of lines 1, 2, and 3.....		✓
5. Less: Closing inventory.....		✓
6. Cost of goods sold. Enter here and on line 2, page 1.....		✓

*If different from last year's closing inventory, attach explanation.

1. Was inventory valued at—cost ☐; lower of cost or market ☐; LIFO ☐; other ☐? If other, attach explanation.
 2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
 - (a) ☐ Percentage reductions from parts of the inventory
 - (b) ☐ Percentage reductions from the total inventory
 - (c) ☐ Valuation of individual items.If "a" or "b" is checked, enter the percentage of write-downs _____%. For "a," "b," or "c" enter the dollar amount of write-downs \$_____. (If not available, estimate and indicate that the figure is an estimate.)
 3. Was the inventory verified by physical count during the year? Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
 4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories?
Yes ☐ No ☐. If "Yes," attach explanation.
- NOTE If a direct answer cannot be given to a question, attach explanation.

Note: Any items specially allocated to the partners should be included in the appropriate column of Schedule K, instead of the lines indicated by Schedules B through J. (See General Instruction Q)

Schedule B.—INCOME FROM RENTS[illegible]

Schedule B-1.—EXPLANATION OF COLUMNS 4 AND 5 OF SCHEDULE B

[illegible]

Schedule C.—EXPLANATION OF INTEREST AND TAXES (Lines 16 and 17, Page 1)

[illegible]

Schedule D.—ATTACH SCHEDULE D (Form 1065) TO REPORT SALES OR EXCHANGES OF PROPERTY

Schedule H.—BAD DEBTS. (See Instruction 19)

1. Taxable year	2. Notes and accounts receivable outstanding at end of year	3. Sales on account	4. Gross amount added to reserve	5. Amount charged against reserve	6. Reserve for bad debts at end of year
1960...					
1961...					
1962...					
1963...					

NOTE.—Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D, Form 1065.

Schedule I.—DEPRECIATION. (See Instruction 21, page 3)

Page 3

[illegible][illegible]

1. State name and address of each partner (Designate nonresident aliens, if any.) Where return of partner or member is filed in another internal revenue district, specify district	2. Social Security number	3. Percentage of time devoted to business	4. Ordinary income (or loss) (line 27, page 1)	5. Additional first-year depreciation
(a).....				
(b).....				
(c).....				
(d).....				
(e).....				
Totals.....				

NUMBER OF PARTNERS ☒

6. Payments to partners—salaries and interest (line 14, page 1)		7. Qualifying dividends (attach itemized list)	8. Net short-term gain (or loss) from sale or exchange of capital assets (from line 9, Schedule D)	9. Net long-term gain (or loss) from sale or exchange of capital assets (from line 13, Schedule D)	10. Net gain (or loss) under section 1231 (from line 6, Schedule D)	11. Net earnings from self-employment (from line 10, Schedule N)	12. Expense account allowance (see instructions)
(a) ...							
(b) ...							
(c) ...							
(d) ...							
(e) ...							
Totals							

NOTE.—See the instructions for other items required to be reported separately including property subject to investment credit.

Form 1065—1963

Schedule L.—BALANCE SHEETS

Page 4

ASSETS	Beginning of taxable year		End of taxable year	
	Amount	Total	Amount	Total
1. Cash				✓
2. Notes and accounts receivable			✓	
(a) Less: Reserve for bad debts			✓	
3. Inventories				✓
4. Investments in Government obligations				✓
5. Other current assets (attach schedule)				✓
6. Other investments (attach schedule)				✓
7. Buildings and other fixed depreciable assets			✓	
(a) Less: Accumulated amortization and depreciation			✓	
8. Depletable assets			✓	
(a) Less: Accumulated depletion			✓	
9. Land (net of any amortization)				✓
10. Intangible assets (amortizable only)			✓	
(a) Less: Accumulated amortization			✓	
11. Other assets (attach schedule)				✓
12. Total assets				✓
LIABILITIES AND CAPITAL				
13. Accounts payable				✓
14. Mortgages, notes, and bonds payable in less than 1 year				✓
15. Other current liabilities (attach schedule)				✓
16. Mortgages, notes, and bonds payable in 1 year or more				✓
17. Other liabilities (attach schedule)				✓
18. Partners' capital accounts				✓
19. Total liabilities and capital				✓

Schedule M.—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS

	1. Capital account at beginning of year	2. Capital contributed during year	3. Income not included in column 4 plus non-taxable income	4. Ordinary income (or loss) from line 27, page 1	5. Losses not included in column 4, plus unallowable deductions	6. Withdrawals and distributions	7. Capital account at end of year
(a)							
(b)							
(c)							
(d)							
(e)							
Totals							

Schedule N.—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT. (See instruction for Schedule N)

1. Ordinary income increased by casualty losses (line 27 plus line 18, page 1). Do not include income received for the performance of services as a doctor of medicine	
2. Add: Payments to partners—salaries and interest (line 14, page 1)	
3. Net loss from sale or exchange of property other than capital assets (line 10, page 1)	
4. Total	
5. Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment	
6. Nonqualifying dividends (from line 5, page 1)	
7. Interest (see instructions)	
8. Net rentals from real estate	
9. Net gain from sale or exchange of property other than capital assets (line 10, page 1)	
10. Net earnings from self-employment. (Enter in column 11, Schedule K)	

ADDITIONAL INFORMATION REQUIRED

- Is this business within the legal boundaries of the city or town shown in address on page 1? ☐ YES ☐ NO
- Did you file an Employer Quarterly Tax Return, Form 941, for any quarter of 1963? ☐ YES ☐ NO
- Did you own this business on December 31, 1963? ☐ YES ☐ NO
- How many months in the year did you own this business? ☐ YES ☐ NO

INSTRUCTIONS

For the

1963

U.S. Partnership Return

Form 1065

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

IMPORTANT NOTICE

New rules on proof of deductions for travel, entertainment, and gift expenses are now in effect. The rules are set forth in detail in Publication No. 463, which can be obtained at any Internal Revenue Service office. You must have complete, accurate, and current records—Estimates are not acceptable. Records must be supported by receipts, paid bills or similar substantiating evidence for expenditures of \$25 or more, and generally for lodging while traveling away from home regardless of the amount.

GENERAL INSTRUCTIONS

A. Who must file Form 1065.—Every partnership (see general instruction L for exceptions) shall, for its taxable year, make a return of income on Form 1065. If the return is filed on behalf of a syndicate, pool, joint venture, or similar group, a copy of the agreement, together with all amendments thereto, should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the form are furnished to individual partners, they should be clearly identified as "duplicate copy."

B. Period to be covered by return.—The return shall be filed for the calendar year 1963 or other taxable year beginning in 1963. A partnership taxable year shall be determined as though the partnership were a taxpayer.

C. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or the adoption by a new partnership of an initial taxable year, must meet the provisions of section 706(b) of the Code. A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b) (2).

D. Time and place for filing.—The return of a resident partnership must be filed on or before the 15th day of the 4th month following the close of the taxable year of the partnership, with the District Director of Internal Revenue for the district in which the partnership has its principal office or principal place of business. The return of a foreign partnership in which all the partners are nonresident aliens shall be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership with the District Director for the district in which such partnership has a principal office or place of business.

Where the partnership does not have a principal office or place of business in the United States, the return shall be filed with the Director of International Operations, Internal Revenue Service, Washington, D.C., 20225, U.S.A.

E. Signature.—The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization, such receivers, trustees, or assignees must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular, full-time employee of the partnership such as a clerk, secretary, bookkeeper, etc.

F. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

G. Accounting methods.—Ordinary income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect income. (See Section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 121, for example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia is exempt.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies, paid to the partnership by reason of the death of a partner, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is exempt.

I. Information at source.—Every partnership making payments in the course of its trade or business during the calendar year of (1) interest, rents, commissions, or other fixed or determinable income of \$600 or more, or (2) salaries and wages of \$600 or more shall make returns on Forms 1096 and 1099. If the partnership makes payments of interest aggregating \$10 or more, it shall make returns on Forms 1096 and 1099. A copy of Form 1099 shall also be furnished the recipient of the interest. *Exceptions.*—No report is required of the following: (a) Wages reported on Form W-2, (b) payments of any type to a corporation, (c) distributions or salaries to the partners, (d) rent paid as a tenant to a real estate agent, and (e) payments made as a broker to your customers.

J. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in

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an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as at the beginning and end of the taxable year.

K. Principal business activity and principal product or service.—On page 1 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 11, page 1). State the broad field of business activity such as "retail," etc., and the principal product or service, such as "food," etc.

L. Elections.—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed.

(2) An unincorporated organization qualifying under section 761(a), as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761-1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired.

(3) With one exception, elections affecting the computation of taxable income derived from partnership operations shall be made by the partnership. Such elections might be as to the method of accounting employed, methods of depreciation, etc. The one exception is with regard to the foreign tax credit provided for in section 901, in which case each partner may make a separate election on his individual income tax return.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

M. Section 702(a) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) Gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7 above.

SPECIFIC INSTRUCTIONS

The following instructions correspond with line numbers on the first page

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

Installment sales.—If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1960, 1961, 1962, and 1963 the following (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of gross profits to gross sales; (e) amount collected; and (f) gross profit on amount collected.

Farmer's income schedule.—For farm income attach separate Schedule F (Form 1040). (See instruction 9.)

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at (a) cost, (b) cost or market, whichever is lower, or (c) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories, must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

4. Income (or loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profits (or losses) for the accounting period of such other partnership ending within the period for which the return is filed.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the

N. Distribution of unrealized receivables and inventory items.—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income and reported on line 11 of page 1. See section 751 and the Regulations issued thereunder.

O. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, each partner shall take into account his share of the income and losses of the partnership. The net operating loss deduction shall not be allowed in computing the net earnings from self-employment. (For limitation, see instr. for Sch. K, page 4.)

P. Information regarding renegotiable contracts.—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question H, page 1, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

Q. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly between three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in Schedule K, instead of in the other numbered lines on page 1.

R. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachments must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the schedule, but must be entered on page 1.

of the return, and with schedules appearing on other pages of the return.

individual partner is NOT entitled to an exclusion or credit. Such dividends are derived from the following sources:

(a) Corporations organized under the China Trade Act (section 941);

(b) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(1) Exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(2) Corporations to which section 931 (income from sources within possessions of the United States) applies;

(c) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(d) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(e) Certain real estate investment trusts under sections 856 to 858.

(f) Foreign corporations—Undistributed income from a controlled foreign corporation. See Form 3646 for details and computation of taxable amount to be reported.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

6. Interest.—Enter total interest from all sources except: (a) Interest exempt from tax; (b) Interest on tax-free covenant bonds. See instruction for Schedule K.

8. Royalties.—Enter net income (or loss) as shown on the detailed schedule to be attached to the return.

9. Net farm profit (or loss).—Enter the net profit (or loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K, Form 1065.

11. Other income.—Enter any other taxable income and explain its nature in an attached schedule except items requiring separate computation which are required to be reported in Schedule K. (See instr. for Sch. K.) Include taxable income from annuities and insurance proceeds.

DEDUCTIONS

13. Salaries and wages.—Enter all salaries and wages not included as a deduction in line 3 of Schedule A, except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, a deduction may be taken for

payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in column 6, Schedule K.

15. Rent.—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for residential purposes.

16. Interest.—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction wherein the partner acts in a capacity other than as a partner should be entered on this line. (The limitations on deductions for unpaid interest are set forth in section 267 of the Code.)

17. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc., Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported in Schedule K.

18. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained and not compensated for by insurance in any amount, nor reflected in cost of goods sold. Theft losses can be deducted in the year in which the partnership discovers the loss, and only in that year. Attach a statement setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss claimed.

19. Bad debts.—Bad debts may be deducted in either of two ways—(1) when they become wholly or partially worthless, or (2) by a reasonable addition to a reserve for bad debts. A partnership filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted by the Commissioner to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change. (See instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)

20. Repairs.—Enter the cost of incidental repairs, etc., which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.

21. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule I. Since ordinary income treatment will be applied to the gain (to the extent of the depreciation taken after December 31, 1961) from the sale or exchange of depreciable property defined in Section 1245 (a) (3), you may elect to change the method of depreciation with respect to such property from the declining balance or sum of the years-digits method to the straight line method on or before the due date of your return for the first taxable year ending after December 31, 1962. No prior permission is required to make this change, you need only attach a statement to your return identifying the assets to which the election applies.

Adjustments to basis of property: (a) *Investment credit.*—The cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment. (For additional information on the investment credit see instructions for Schedule K.)

(b) *Additional first-year depreciation.*—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(c) *Salvage value.*—In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

ALTERNATIVE DEPRECIATION GUIDELINES AND RULES

Revenue Procedure 62-21 dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those used prior to the revenue procedure. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (9-62). Additional information is contained in IRS Publication No. 457. These publications may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 25 cents and 15 cents, respectively.

Depreciation Methods

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or previously prescribed rules and standards:

(1) *Straightline.*—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(2) *Declining balance.*—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(3) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided: (1) That the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the partnership and commenced after December 31, 1953.

(a) *Declining balance.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) *Sum of the years-digits.*—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(c) *Other methods.*—A partnership may use any reasonable consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(4) *Additional first-year depreciation.*—A partnership may elect to write off part of the cost of its tangible depreciable personal property, which has a useful life of at least 6 years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property (before adjustment for the investment credit or salvage value) but the deduction for each partner may not exceed \$2,000 (\$4,000 if married and filing a joint return). For example—The A & B Company, a partnership consisting of A and B, purchased an asset which cost \$100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is \$8,000 (20 percent of \$100,000 limited to \$4,000 for each partner). If the asset had been purchased for \$30,000 and the profit and loss ratio had been 90 percent to A and 10 percent to B, the total that could be written off would be \$4,600 (20 percent of \$30,000, limited to \$4,600)—\$4,000 for A (90 percent of \$30,000 × 20 percent, limited to \$4,000) and \$600 for B (10 percent of \$30,000 × 20 percent).

The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation, both additional first-year and regular, on the "Total" line of the depreciation schedule.

The amount of additional first-year depreciation is deducted from the total depreciation and allocated to each partner in col. 5, Schedule K.

Do not deduct additional first-year depreciation on page 1 of the form.

22. Amortization.—If the partnership elects the deduction with respect to the amortization of (a) the adjusted basis of any emergency facility (section 168) with respect to which the Government has issued a certificate of necessity, or (b) certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in Schedule J.

For details which must be furnished in the statements of election required by these sections, consult your District Director.

23. Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from the District Director Form M (mines and other natural deposits), Form O (oil and gas),

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or Form T (timber), and file with return. If complete valuation data have been filed in previous years, then file with the return information necessary to bring the depletion schedule up to date, setting forth in full, a statement of all the transactions bearing on the deductions from or additions to the value of physical assets during the taxable year, with an explanation of how the depletion deduction for the taxable year has been determined. (See sections 611 and 612.)

24. Retirement plans, etc.—Enter on this line deductible contributions made by the partnership for its employees to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan.

If plan does not include partners as self-employed individuals, file Form 2950 (optional in the first year—see instructions for that form). If the plan includes partners as self-employed individuals, attach Form 2950SE. Separate Forms 2950SE also must be used by each partner to determine his deduction for contributions made on his behalf by the partnership.

25. Other deductions authorized by law.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion thereof, shall be allocated to each.

A partnership receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

Schedule K—Partners' shares of income, credits, and deductions.—This schedule should show complete information with respect to all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members thereof are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his share in his return. However, a partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero. Each partner should be advised by the partnership of his share of the income, deductions, and credits as shown in Schedule K (columns 4 to 11 inclusive) and of any other items required to be shown separately by a schedule attachment.

Column 5.—Enter each partner's distributive share of additional first-year depreciation.

Column 7.—Enter the distributive share of dividends received from domestic corporations, with respect to which the partner is entitled, to an exclusion (section 116) and, if applicable, a credit (section 34) on his individual income tax return. See also Instruction 5.

Column 12.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the partnership, for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in the business; (b) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand; and (c) in the case of a partnership supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client. However, the partnership should maintain records reasonably sufficient to establish the business purpose for the expenditure.

Complete this column for the 25 highest paid partners including limited partners. To determine the partners for whom the information is required, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. This column need not be completed for any partner for whom the combined amount is less than \$10,000.

A separate schedule must be attached to the return showing each partner's distributive share of the following:

(a) Contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

(b) The total of the income or gain and the total of the deduction or credit of the following items: Recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(c)); exploration expenditures (section 615); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differs from the allocation of partnership income or loss generally.

(c) Interest on tax-free covenant bonds upon which a Federal tax was paid at source.

(d) Taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, enter your share of the tax paid by the regulated investment company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" in lieu of attaching Form 2439. Attach copy B to the partnership return.

(e) For taxable years ending after December 31, 1961, a partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property, acquired after December 31, 1961, having an estimated useful life of 4 years or more. For property which qualifies for the investment credit attach a schedule showing the "life years" assigned to each piece of property and each partner's allocation of the basis of new property and the cost (LIMITED TO AGGREGATE COST OF \$50,000) of used property. When property is disposed of prior to the "life years" assigned thereto, each partner should be notified of the dates when property was purchased and sold in order that he may reflect in his return for the year of sale the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to the early disposition of such property. (For information as to whether the investment in property qualifies for the credit and for other information see the instructions on the reverse side of Form 3468, computation of investment credit.)

(f) PAYMENTS BY THE PARTNERSHIP TO A RETIREMENT PLAN ON BEHALF OF PARTNERS. FOR REQUIREMENT OF FORM 2950SE AND DEDUCTION BY PARTNER, SEE INSTRUCTION 24.

Schedule N—Computation of net earnings (or loss) from self-employment.—Payments to partners—salaries and interest.—The total of amounts paid to partners which were included on line 14, on page 1 of the return, must be entered on line 2 and added back to the ordinary income in arriving at the net earnings (or loss) from self-employment.

Sale or exchange of property other than capital assets from line 10 page 1.—Net loss from the sale, exchange, or involuntary conversion of business property held for 6 months or less if such property is neither stock in trade nor other property of a kind which would properly be includible in inventory at the close of the taxable year, nor property held primarily for sale to customers in the ordinary course of the trade or business must be entered on line 3. Net gains should be entered on line 9 as an exclusion.

In determining the amount of net earnings from self-employment, there should be excluded income from the following sources and deductions attributable thereto:

Nonqualifying dividends from line 5, page 1;

Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer. Receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment.

Partnerships with income from farming.—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See pages 1 and 2 of Schedule F-1 (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming to be included on line 3, page 1 of Schedule F-1 (Form 1040) enter your share of the gross profits shown on either line 3 of page 1 or line 5 of page 2 of the Schedule F (Form 1040) filed with the partnership return.

FORM 1120 U.S. Treasury Department Internal Revenue Service	U.S. CORPORATION INCOME TAX RETURN—1963 or other taxable year beginning _____, 1963, ending _____, 19____ (PLEASE TYPE OR PRINT)		
Check if this is a— A. Sole proprietorship <input type="checkbox"/> or partnership <input type="checkbox"/> electing under sec. 1361 to be taxed as a corporation. B. Consolidated return. <input type="checkbox"/> C. Personal Holding Co. <input type="checkbox"/> D. Business Code No. (see instructions) <input checked="" type="checkbox"/>	Name _____ Number and street _____ City or town and State _____ Postal ZIP code _____	E. Employer Identification No. _____ F. County in which located. _____ G. Enter total assets from line 13 Sch. L (see instruction R). \$ _____	

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction Q.

GROSS INCOME	1. Gross receipts or gross sales _____ Less: Returns and allowances _____	✓
	2. Less: Cost of goods sold (Schedule A) and/or operations (attach schedule) _____	✓
	3. Gross profit _____	
	4. Dividends (Schedule C) _____	
	5. Interest on obligations of the United States and U.S. instrumentalities _____	✓
	6. Other interest _____	✓
	7. Rents _____	✓
	8. Royalties _____	✓
	9. Net gains (losses) (from separate Schedule D) _____	✓
	10. Other income (attach schedule) _____	✓
	11. TOTAL income, lines 3 to 10, inclusive _____	
DEDUCTIONS	12. Compensation of officers (Schedule E) _____	✓
	13. Salaries and wages (not deducted elsewhere) _____	✓
	14. Repairs (do not include cost of improvements or capital expenditures) _____	✓
	15. Bad debts (from Schedule F if reserve method is used) _____	✓
	16. Rents _____	✓
	17. Taxes (attach schedule) _____	✓
	18. Interest _____	✓
	19. Contributions or gifts paid (attach schedule—see instructions for limitation) _____	✓
	20. Losses by fire, storm, shipwreck, or other casualty, or theft (attach schedule) _____	✓
	21. Amortization (attach schedule) _____	✓
	22. Depreciation (Schedule G) _____	✓
	23. Depletion (attach schedule) _____	✓
	24. Advertising _____	✓
	25. (a) Pension, profit-sharing, stock bonus, annuity plans (see instructions) _____ (b) Other employee benefit plans (see instructions) _____	✓
26. Other deductions (attach schedule) _____	✓	
27. TOTAL deductions in lines 12 to 26, inclusive _____		
28. Taxable income before net operating loss deduction and special deductions (line 11 less line 27) _____	✓	
29. Less: (a) Net operating loss deduction (see instructions—attach schedule) _____ (b) Special deductions (Schedule I) _____		
30. Taxable income (line 28 less line 29) _____		
TAX	31. TOTAL income tax (from line 10, Tax Computation Schedule, page 3) _____	✓
	32. Credits: (a) Tax paid with Form 7004 application for extension (attach copy) _____ (b) Payments and credits on 1963 Declaration of Estimated Tax _____ (c) Credit from regulated investment companies (attach Form 2439) _____	
	33. If tax (line 31) is larger than credits (line 32), the balance is TAX DUE. Enter balance here → _____	
	34. If tax (line 31) is less than credits (line 32) Enter the OVERPAYMENT here → _____	
	35. Enter amount of line 34 you want: Credited on 1964 estimated tax _____ Refunded _____	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL	Date _____	Signature of officer _____	Title _____
Date _____	Individual or firm signature of preparer _____		Address _____

(Where inventories are an income-determining factor)

<p>1. Inventory at beginning of year.....</p> <p>2. Merchandise bought for manufacture or sale.....</p> <p>3. Salaries and wages.....</p> <p>4. Other costs per books (attach schedule).....</p> <p>5. Total</p> <p>6. Less: Inventory at end of year.....</p> <p>7. Cost of goods sold (enter here and on line 2, page 1).....</p>	<p>2. Have write-downs been made to inventory? Yes <input type="checkbox"/> No <input type="checkbox"/>. If "Yes," were the write-downs computed on the basis of:</p> <p>(a) <input type="checkbox"/> Percentage reductions from parts of the inventory</p> <p>(b) <input type="checkbox"/> Percentage reductions from the total inventory</p> <p>(c) <input type="checkbox"/> Valuation of individual items.</p> <p>If "a" or "b" is checked, enter the percentage of write-downs ____%. For "a," "b," or "c" enter the dollar amount of write-downs \$_____. (If not available, estimate and indicate that the figure is an estimate.)</p> <p>3. Was the inventory verified by physical count during the year? Yes <input type="checkbox"/> No <input type="checkbox"/>. If "No," attach explanation of how the closing inventory was determined.</p> <p>4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes <input type="checkbox"/> No <input type="checkbox"/>. If "Yes," attach explanation.</p> <p>NOTE: If a direct answer cannot be given to a question, attach explanation.</p>
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Schedule C.—INCOME FROM DIVIDENDS

1. Name of declaring corporation	2. Domestic corporations taxable under chapter 1, Internal Revenue Code	3. Certain preferred stock of public utilities taxable under chapter 1, Internal Revenue Code	4. Foreign corporations	5. Other corporations
Totals	✓		✓	
Total of columns 2, 3, 4, and 5				
Add amount includable by shareholder of controlled foreign corporation (attach Form 3646)				✓
Total (enter here and on line 4, page 1)				

Schedule D.—Separate Schedule D (Form 1120) should be used in reporting sales or exchanges of property. (See Instruction 9)

Schedule E.—COMPENSATION OF OFFICERS. (See page 5 of Instructions)

1. Name and address of officer	2. Official title	3. Time devoted to business	Percent of corporation stock owned		6. Amount of compensation	7. Expense account allowances
			4. Common	5. Preferred		
Total compensation of officers (enter here and on line 12, page 1)						

Schedule F.—BAD DEBTS—RESERVE METHOD. (See Instruction 15)

1. Taxable year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	4. Gross amount added to reserve	5. Amount charged against reserve	6. Reserve for bad debts at end of year
1960					
1961					
1962					
1963					

NOTE: Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D.

Schedule G.—DEPRECIATION. (See Instruction 22, page 3)

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the Revenue Procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

[illegible]

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Schedule H.—SUMMARY OF DEPRECIATION AND AMORTIZATION SCHEDULES

DEPRECIATION	Under Rev. Proc. 62-21	Other	AMORTIZATION
1. Straight line method.....			1. Emergency facilities.....
2. Declining balance method.....			2. Research or experimental.....
3. Sum of the years-digits method.....			3. Exploration and development.....
4. Based on units of production.....			4. Organizational.....
5. Addl. 1st year (Sec. 179).....			5. Trademark and trade name.....
6. Other (specify).....			6. Other (specify).....
7. Total depreciation claimed.....			7. Total amortization claimed.....

Schedule I.—SPECIAL DEDUCTIONS

1. Dividends-received: (a) 85 percent of column 2, Schedule C.....	
(b) 62.115 percent of column 3, Schedule C.....	
(c) 85 percent of dividends received from certain foreign corporations.....	
2. Total dividends-received deductions (sum of lines 1(a), (b), and (c) but not to exceed 85 percent of the excess of line 28, page 1 over line 4 of this schedule). (The 85 percent limitation does not apply to a year in which a net operating loss occurs or if the corporation is a small business investment company.).....	
3. Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss).....	
4. Western Hemisphere trade corporations (not allowable in year of net operating loss).....	
5. Total special deductions (enter here and on line 29(b), page 1).....	

TAX COMPUTATION SCHEDULE

1. Taxable income (line 30, page 1).....	
2. If amount of line 1 is:	
(a) Not over \$25,000 —Enter 30 percent of line 1 (32 percent if a consolidated return).....	
(b) Over \$25,000 —Enter 52 percent of line 1 (54 percent if a consolidated return).....	
Subtract \$5,500, and enter difference.....	5,500.00
3. Income tax (line 2, or line 22 of separate Schedule D, whichever is lesser).....	
4. Foreign tax credit (attach Form 1118).....	
5. Balance (line 3 less line 4).....	
6. Investment credit (attach Form 3468).....	
7. Balance of income tax (line 5 less line 6).....	
8. Tax under section 541 of the Internal Revenue Code (from Schedule 1120 PH).....	
9. Tax from recomputing prior year investment credit (attach statement).....	
10. Total tax (sum of lines 7, 8 and 9). Enter here and on line 31, page 1.....	

H. Date incorporated.....

I. (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation?..... Yes ☐ No ☐

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock?..... Yes ☐ No ☐
(For rules of attribution, see section 267 (c).)

If the answer to (1) or (2) is "Yes," attach separate schedule showing:

- (a) name, address, and employer identification no.;
(b) percentage owned;
(c) date acquired; and
(d) the District Director's office in which the income tax return of such organization for the last taxable year was filed.

If the answer to (1) above is "Yes," include the income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

If the answer to (2) above is "Yes," include (a) the amount of cash or stock dividends paid to such individual or organization and (b) identify form of organization.

J. Were Forms 1096 and 1099 filed for the calendar year 1963 in connection with:

Taxable dividends..... Yes ☐ No ☐

Other payments..... Yes ☐ No ☐

K. Did you have any contracts or subcontracts subject to the

Renegotiation Act of 1951..... Yes ☐ No ☐

If "Yes," see Inst. K. Enter amount here

L. Did you at any time during the year own directly or indirectly any stock of a foreign corporation?..... Yes ☐ No ☐
If "Yes," attach statement as required by Instruction N.

M. Amount of income (or deficit) for: 1960.....
1961..... 1962.....

N. If a cooperative association, check type:

(1) ☐ farmers' purchasing or marketing; (2) ☐ consumers', or (3) ☐ other.

O. Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)

(1) A hunting lodge ☐ working ranch or farm ☐ fishing camp ☐ resort property ☐ pleasure boat or yacht ☐ or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐

(2) The leasing, renting, or ownership of a hotel room or suite ☐ apartment ☐ or other dwelling ☐ which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐

(3) The attendance of your employees' families at conventions or business meetings? Yes ☐ No ☐

(4) Vacations for employees or members of their families? (Other than vacation pay reported on Form W-2.) Yes ☐ No ☐

P. Refer to instructions and state the:

Principal business activity..... ☒

Principal product or service..... ☒

Schedule L.—BALANCE SHEETS. (See Instructions)

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1. Cash.....			✓	✓
2. Notes and accounts receivable.....			✓	✓
(a) Less: Reserve for bad debts.....			✓	✓
3. Inventories.....			✓	✓
4. Investments in Government obligations.....			✓	✓
5. Other current assets (attach schedule).....			✓	✓
6. Loans to stockholders.....			✓	✓
7. Other investments (attach schedule).....			✓	✓
8. Buildings and other fixed depreciable assets.....			✓	✓
(a) Less: Accumulated amortization and depreciation...			✓	✓
9. Depletable assets.....			✓	✓
(a) Less: Accumulated depletion.....			✓	✓
10. Land (net of any amortization).....			✓	✓
11. Intangible assets (amortizable only).....			✓	✓
(a) Less: Accumulated amortization.....			✓	✓
12. Other assets (attach schedule).....			✓	✓
13. Total assets.....			✓	✓
LIABILITIES AND CAPITAL				
14. Accounts payable.....			✓	✓
15. Mortgages, notes, and bonds payable in less than 1 year..			✓	✓
16. Other current liabilities (attach schedule).....			✓	✓
17. Loans from stockholders.....			✓	✓
18. Mortgages, notes, and bonds payable in 1 year or more....			✓	✓
19. Other liabilities (attach schedule).....			✓	✓
20. Capital stock: (a) Preferred stock.....			✓	✓
(b) Common stock.....			✓	✓
21. Paid-in or capital surplus (attach reconciliation).....			✓	✓
22. Surplus reserve (attach schedule).....			✓	✓
23. Earned surplus and undivided profits.....			✓	✓
24. Total liabilities and capital.....			✓	✓

ENTRIES MADE BELOW MUST BE IDENTIFIED BY ACCOUNT

Schedule M-1.—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1. Net income per books.....		7. Income recorded on books this year not included in this return (itemize).....	
2. Federal income tax.....			
3. Excess of capital losses over capital gains....			
4. Taxable income not recorded on books this year (itemize).....			
5. Expenses recorded on books this year not deducted in this return (itemize).....		8. Deductions in this tax return not charged against book income this year (itemize).....	
6. Total of lines 1 through 5.....		9. Total of lines 7 and 8.....	
		10. Income (line 28, page 1)—line 6 less 9.....	

Schedule M-2.—ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS PER BOOKS (line 23, page 4)

1. Balance at beginning of year.....		5. Distributions: (a) Cash.....	✓
2. Net income per books.....		(b) Stock.....	✓
3. Other increases (itemize).....		(c) Property.....	✓
		6. Other decreases (itemize).....	
		7. Total of lines 5 and 6.....	
4. Total of lines 1, 2, and 3.....		8. Balance end of year (line 4 less 7).....	

Instructions for Form 1120—1963

U. S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

GENERAL INSTRUCTIONS

A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.
2. Real estate investment trusts defined under section 856.
3. Regulated investment companies defined under section 851.
4. Partnerships and proprietorships electing to be taxed as domestic corporations. (See section 1361.)

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies required to file Forms 1120L and 1120M—file Form 1120F.
2. Life insurance companies subject to tax imposed by section 802—file Form 1120L.
3. Mutual insurance companies subject to tax imposed by section 821—file Form 1120M.
4. Exempt farmers cooperatives subject to tax under section 1381—file Form 990-C.
5. Exempt organizations subject to tax imposed by section 511 on income derived from an unrelated trade or business—file Form 990-T.
6. Small business corporations which qualify and elect under section 1372(a) to have their taxable income taxed directly to shareholders—file Form 1120-S.

C. Information returns and other forms which may be required in addition to Form 1120 include the following.—

1. *Forms 1096 and 1099.*—Information returns to be filed concerning certain salaries, fees, compensation, interest, rents, royalties, annuities, pensions, dividends, and foreign items.
2. *Forms 966 and 1099L.*—Information returns regarding dissolution or liquidation, and distributions in liquidation.
3. *Form 2952.*—Information return to be filed by a domestic corporation with respect to certain controlled foreign corporations.
4. *Form 1118.*—Statement in support of credit claimed by a domestic corporation for taxes paid or accrued to foreign countries or possessions of the United States.
5. *Form 2950.*—Statement in support of deductions for payments to an employees' pension, profit-sharing, stock bonus trust or annuity plan and compensation under a deferred payment plan.
6. *Form 3468.*—Computation of investment credit.
7. *Form 3646.*—Computation of amount includible by shareholder of controlled foreign corporation.
8. *Schedule PH (Form 1120).*—Computation of U. S. personal holding company tax.

D. Period to be covered by return.—Returns shall be filed for the calendar year 1963 or fiscal year beginning in 1963 and ending in 1964. For the procedure to follow in changing an established accounting period, see Section 1.442-1, Income Tax Regulations. In cases where prior approval must be obtained, file Form 1128, Application for Change in Accounting Period.

E. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. (See section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts. Eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

F. Filing of return and payment of tax.—In general returns of corporations must be filed on or before the 15th day of the third month following the close of the taxable year with the District

Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081 (b).)

The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

The tax may be paid in cash or by check or money order drawn to the order of "Internal Revenue Service." Cash payment should be made only in person at the District Director's office.

G. Declaration of estimated tax (Form 1120-ES).—A declaration of estimated tax must be filed by every corporation if its income tax for the taxable year can reasonably be expected to exceed \$100,000 plus the amount of any estimated credits against the tax. Affiliated corporations filing a consolidated return, see regulations under section 1502. Underpayment of installments of estimated tax will result in additional charges to the tax. If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to the applicability of any of the "relief provisions" of section 6655 (d), attach Form 2220 to your return.

H. Failure to file, etc.—Substantial additions to the tax are imposed for failure to file a return, for late filing, and for filing a false or fraudulent return.

I. Signature and verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer or chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

J. Domestic corporations entitled to benefits of section 931.—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided (a) 80 percent or more of the gross income for the 3-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States, and (b) 50 percent or more of the gross income for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States.

K. Information regarding renegotiable contracts.—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question K, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

L. Consolidated returns.—Subject to the provisions of sections 1501 through 1552 and the regulations, an affiliated group of corporations may make a consolidated income tax return in lieu of separate returns. The making of a consolidated return shall be upon the condition that all corporations which at any time during the taxable year have been members of the affiliated group consent to all the consolidated return regulations prescribed under section 1502 prior to the last day prescribed by law for the filing of such return. The common parent corporation, when filing a consolidated return, shall attach thereto a schedule showing the names and addresses of all the corporations included in the return. Form 851, Affiliations Schedule, should be obtained from the District Director of Internal Revenue and filed as a part of the return. Each subsidiary must prepare two signed copies of Form 1122 authorizing the making of the return on its behalf. One such form shall be attached to the consolidated return as a part thereof, and the other shall be filed, at or before the time the consolidated return is filed, in the office of the District Director for the subsidiary's district.

Supporting schedules shall be filed with the consolidated return. These schedules shall be prepared in columnar form, one column being provided for each corporation included in the consolidation, showing in detail the items of gross income and deductions and the computation of taxable income; one column for a total of like

Instructions—Form 1120 (1963)

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items before adjustments are made; one column for intercompany eliminations and adjustments; and one column for a total of like items after giving effect to the eliminations and adjustments. The items included in the column for eliminations and adjustments should be symbolized to identify contra items affected, and suitable explanations appended, if necessary. Similar schedules shall also contain in columnar form a reconciliation of surplus for each corporation, together with a reconciliation of the consolidated surplus. A schedule which sets forth the basis of property transferred to or received from an affiliated, subsidiary, or parent corporation must also be attached.

Consolidated balance sheets as of the beginning and close of the taxable year of the group shall accompany the consolidated return in a form similar to that required for reconciliation of surplus.

M. Tax on improperly accumulated earnings.—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

N. Stock ownership in foreign corporations.—In addition to the information to be shown in Schedule C of the return, a corporation owning directly or indirectly any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).

O. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. The balance sheets for a consolidated return of affiliated

corporations should be furnished in accordance with Instruction L. All corporations reporting to the Interstate Commerce Commission or to any National, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as at the beginning and end of the taxable year.

Line 10, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.

P. Forms other than prescribed by return.—Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expenses to any National, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form furnished to such officer, in lieu of the information requested in lines 1 to 30, page 1, except that a railroad company may submit with the return a statement on Form 1090. In such cases the taxable income will be reconciled by means of Schedule M-1 with the net profits shown by the income and expense statement submitted, and should be entered as line 30, page 1.

Q. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the schedule, but must be entered on page 1.

R. Total assets.—Enter the total assets as of the end of the taxable year as shown on line 13, Schedule L. In the event there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 1)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 9.

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, or at cost or market, whichever is lower, or by any other permissible method.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing: (1) a summary of all inventories; (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing: (1) Salaries and wages; and (2) other costs in detail.

5. Interest on U.S. obligations.—Enter the amount of interest on obligations of the United States and U.S. instrumentalities.

Dealers in securities.—For special rules applicable to dealers in securities, with respect to premium attributable to certain tax-exempt securities, see section 75.

Non-interest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Other interest.—Enter on line 6, the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness, or other evidences of indebt-

edness issued by any corporation and bearing interest, with interest coupons or in registered form. For provisions relating to amortizable bond premium, see section 171.

7. Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)

8. Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.

9. Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on separate Schedule D and filed with Form 1120. Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail. If for any taxable year the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate Schedule D.

10. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details. Include recoveries of bad debts deducted in prior years under the specific chargeoff method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) by a deduction from income in respect of debts which become worthless in whole or in part, or (2) by a deduction from income of a reasonable addition to a reserve for bad debts. (Section 166.)

A taxpayer filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted by the Commissioner to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change.

Worthless debts arising from unpaid rents, and similar items of taxable income, will not be allowed as a deduction unless the income such items represents has been included in the return of income for the year for which the bad debt deduction is claimed, or for a previous year.

For treatment of bad debts of a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, and a cooperative bank without capital stock organized and operated for mutual purposes and without profit, see section 593 and the regulations thereunder.

16. Rents.—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January 1, 1954, see instruction No. 7.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; foreign or United States possession income taxes if any credit is claimed in line 4 (Tax Computation); Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions or gifts paid.—Enter contributions or gifts actually paid within the taxable year to or for the use of (1) a State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia for exclusively public purposes; (2) a corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or the prevention of cruelty to children or animals (but in the case of contributions or gifts to a trust, chest, fund, or foundation only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; (3) posts or organizations of war veterans, or auxiliary units of, or trusts or foundations for, any such posts or organizations, if such posts, organizations, units, trusts, or foundations are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual; or (4) nonprofit cemetery or burial companies. The amount claimed shall not exceed 5 percent of the corporation's taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29 (b), and (3) any net operating loss carryback to the taxable year under section 172.

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Do not deduct as a business expense charitable contributions which come within the above description, but which are unallowable in whole or in part because of the limitation contained in section 170. (Section 162 (b).)

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the two succeeding taxable years subject to the 5 percent limitation provided in section 170 (b) (2). In a taxable year to which there is a net operating loss carryover and charitable contributions in excess of the amount deductible (or a charitable contribution carryover from a preceding taxable year), see section 170 (b) (3).

Attach a schedule showing the name and address of each organization and the amount paid. If there is included a contribution carryover, show the amount and how the carryover was determined.

For each gift of property other than cash attach a statement setting forth a description of the property, the date of the gift, and method of valuation for all gifts except securities.

Special rule for contribution of depreciable property as defined in section 1245 (a) (3).—The amount to be taken into account for such purposes shall not exceed the fair market value of the property less the amount which would constitute ordinary income under section 1245 (a).

20. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b). Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (1) A description of the facilities or expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return. A summary of the total amortization for each facility or expenditure must be shown in Schedule H.

The law makes special provisions for amortization of the following kinds of assets and expenditures:

- (a) *Emergency facilities.*—Section 168;
- (b) *Research and experimental expenditures.*—Section 174;
- (c) *Exploration expenditures.*—Section 615;
- (d) *Development expenditures.*—Section 616;
- (e) *Organizational expenses.*—Section 248; and
- (f) *Trade-mark and trade-name expenditures.*—Section 177.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

22. Depreciation.—If a deduction is claimed for depreciation, fill in Schedule G. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule G.

Adjustments to basis of property: (a) *Investment credit.*—The cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment.

(b) *Additional first-year depreciation.*—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(c) *Salvage value.*—Salvage value must be taken into account in determining the depreciation deduction (except under declining balance method) either by a reduction of the amount subject to depreciation, or by a reduction in the rate of depreciation, but in no event shall an asset (or an account) be depreciated below a reasonable salvage value. In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

Alternative Depreciation Guidelines and Rules

Revenue Procedure 62-21 dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those used prior to the Revenue Procedure. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (9-62). Additional information is contained in IRS Publication No. 457. These publications may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D. C., 20402, for 25 cents and 15 cents, respectively.

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DEPRECIATION METHODS

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or other prescribed rules and standards:

(a) *Straight line method.*—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(b) *Declining balance method.*—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(c) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more to the taxpayer, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(1) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(2) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 or (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(3) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(d) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off 20 percent of the cost (before adjustment for the investment credit or salvage value) of tangible personal property, but only to the extent of an aggregate cost of \$10,000, for the first taxable year for which a deduction is allowable under section 167. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from an affiliated corporation (as defined in section 1504, except that "more than 50 percent" stock ownership is substituted for "at least 80 percent" wherever it appears in section 1504 (a)). All members of the affiliated group will be treated as one taxpayer, and the \$10,000 limitation will be apportioned among the members in the manner prescribed by regulations. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

A summary of the total depreciation for each method must be shown in Schedule H.

Change in method of depreciation.—Taxpayers, who may desire to follow more conservative depreciation policies because ordinary income treatment will be applied to the gain (to the extent of the depreciation taken after December 31, 1961) from the sale or exchange of depreciable property defined in section 1245 (a) (3), may elect to change their method of depreciation with respect to such property from the declining balance or sum of the years-digits to the straight line method on or before the due date of the return for the first taxable year ending after December 31, 1962. To make this election attach a statement to your return identifying the assets to which the election applies.

23. *Depletion.*—If a deduction is claimed for depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber) should be submitted with your return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full a statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611, 612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

For details concerning the information which must be furnished in the election to aggregate separate operating mineral interests under section 614 (b), consult your District Director.

24. *Advertising.*—Enter the total amount paid or incurred during the year for advertising. Expenditures for advertising, to be deductible, must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

25 (a). File Form 2950 to substantiate the deduction claimed for amounts contributed to pension, profit-sharing, stock bonus, and annuity plans under section 404. Form 2950 must be filed for years other than the first year a deduction is claimed and may be used for the first year instead of submitting the information required by Section 1.404 (a)-2 (a), Income Tax Regulations.

25 (b). *Other employee benefit plans.*—Enter deductions for contributions to employee benefit plans other than those claimed on line 25 (a), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i.e., group term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. *Other deductions authorized by law.*—Enter any other authorized deductions for which no space is provided on the return. Any deduction claimed should be explained in an attached schedule.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

In the case of mutual savings banks, cooperative banks, and domestic building and loan associations, any amounts paid or credited to the accounts of depositors or holders of accounts as dividends on their deposits or withdrawable accounts, if such amounts may be withdrawn on demand subject only to customary notice of intention to withdraw, are allowable deductions in computing taxable income. (Section 591.)

Under section 592 a special deduction in computing taxable income is allowed a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, or a cooperative bank without capital stock organized and operated for mutual purposes and without profit, for repayment during the taxable year of loans made before September 1, 1951, by the United States or its wholly owned agencies, or by a mutual fund established under the authority of State law.

* 29. (a) **Net operating loss deduction.**—The “net operating loss deduction” is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172 (a).) A net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other 7 taxable years shall be the excess, if any, of the amount of such loss over the sum of the taxable income for each of the prior taxable years to which such loss may be carried. (Section 172 (b).)

The term “net operating loss” means the excess of allowable deductions over gross income, computed with the following modifications:

(a) No net operating loss deduction is allowed.

(b) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(c) The special deductions allowed by section 243 (dividends received by corporations), section 244 (dividends received on certain preferred stock of public utilities), and section 245 (dividends received from certain foreign corporations) are computed without regard to the 85-percent limitation provided in section 246 (b). See section 1.172-2 of the regulations.

(d) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to the provisions of subsection (a) (1) (B) of such section. (Section 172 (d).)

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income for any year which must be subtracted from a net operating loss

to determine the portion of such loss which will still be available to carry to a subsequent year:

(a) The special deductions provided in sections 242 (partially tax-exempt interest) and 922 (Western Hemisphere trade corporations) are not allowed.

(b) The amount of the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter.

If the corporation desires prompt adjustment for an overpayment attributable to a net operating loss carryback, an application for a tentative adjustment should be filed on Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

For treatment of net operating loss carryovers in certain corporate acquisitions, see section 381.

For special limitation on net operating loss carryovers in case of a corporate change of ownership, see section 382.

Sections 852 (b) (2) and 857 (b) (2) provide that no net operating loss deduction shall be allowed in the case of a regulated investment company or a real estate investment trust.

Attach a schedule showing your computation.

29. (b) **Special deductions.**—See the instructions for Schedule I.

32. **Credits.**—Enter all payments and credits except the credit allowed for income taxes paid to a foreign country or U.S. possession and the investment credit (lines 4 and 6, Tax Computation Schedule).

35. If you elect to have all or part of the overpayment applied to your estimated tax, no interest shall be allowed on such portion of the overpayment credited.

EXPENSE ACCOUNT ALLOWANCES—SCHEDULE E, COLUMN 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand; and (c) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than \$10,000.

The information is to be submitted by each member of an affiliated group which files a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officers, chairman of the board, etc.

SCHEDULE I—SPECIAL DEDUCTIONS

1. **Dividends-received deductions.**—(a) *Dividends received from a domestic corporation.*—Enter an amount equal to 85 percent of the amount received as dividends (except dividends on certain preferred stock of public utilities) from a domestic corporation subject to income tax. Amounts received as dividends from mutual savings banks, cooperative banks, and domestic building and loan associations and allowed as a deduction to such banks or building and loan associations shall not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 regarding limitations on amount deductible. Any dividend received from a real estate investment trust which, for the taxable year of the trust in which the dividend is paid, qualifies under sections 856-858 shall not be treated as a dividend. For taxable years beginning after September 2, 1958, a small business investment company operating under the Small Business Investment Act of 1958 can take as a deduction an amount equal to 100 percent of the dividends received.

(b) *Dividends received on certain preferred stock of public utilities.*—Enter 62.115 percent of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and is allowed a deduction, as provided in section 247, for dividends paid.

(c) *Dividends received from certain foreign corporations.*—Enter 85 percent of dividends received from certain foreign corporations. See sections 243 (d) and 245 for qualifications and limitations on the amount of this deduction.

In general, no dividend-received deduction will be allowed on any share of stock (A) which is sold or otherwise disposed of in any case in which the corporation has held such share for 15 days

or less, or (B) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities. Where the stock has preference in dividends, the holding period is 90 days instead of 15 if the corporation receives dividends with respect to such stock which are attributable to a period or periods aggregating in excess of 366 days.

2. **Total dividends-received deductions.**—In a year in which a net operating loss occurs, sections 172 (d) and 246 (b) provide that the 85-percent limitation on the amount of these special deductions shall not apply. In the case of a small business investment company, the dividends-received deduction of 100 percent reported on line 2 is not subject to the overall 85-percent limitation.

3. **Deduction for dividends paid on certain preferred stock of public utilities.**—In the case of a public utility there is allowed in accordance with section 247, an amount equal to 26.923 percent of the lesser of (1) the amount of dividends paid on its preferred stock during the taxable year, or (2) the taxable income for the taxable year computed without regard to the deduction provided in section 247. In a year in which a net operating loss occurs, section 172 (d) provides that this special deduction shall be computed without regard to section 247 (a) (1) (B).

4. **Deductions for Western Hemisphere trade corporations.**—In the case of a Western Hemisphere trade corporation, as defined in section 921, there is allowed under section 922, a deduction equal to 26.923 percent of the taxable income of such corporation computed without regard to the deduction provided in section 922. Under the provisions of section 172 (d), this special deduction is not allowed in a year in which a net operating loss occurs.

TAX COMPUTATION INSTRUCTIONS

1. **Normal tax.**—Section 11 provides a normal tax for taxable years beginning before July 1, 1964, equal to 30 percent of taxable income. In the case of a taxable year beginning after June 30, 1964, the normal tax is equal to 25 percent of taxable income.

2. **Surtax.**—Section 11 provides a surtax equal to 22 percent of the amount by which the taxable income exceeds \$25,000.

3. **Exceptions.**—The tax imposed by section 11 shall not apply to a corporation subject to a tax imposed by—(1) section 594 (relating to mutual savings banks conducting life insurance business), (2) subchapter L (section 801 and following, relating to insurance companies), (3) subchapter M (section 851 and following, relating to regulated investment companies and real estate investment trusts), or (4) section 881 (a) (relating to foreign corporations not engaged in business in United States).

4. **Change in accounting period.**—Under the provisions of section 443 (b) (1) if a corporation changes its accounting period, the taxable income for the short period beginning on the day after the close of the former taxable year and ending at the close of the day before the day designated as the first day of the new taxable year shall be placed on an annual basis by multiplying the amount thereof by 12 and dividing by the number of months in the short period. The tax shall be that same part of the tax computed on the annual basis which the number of months in the short period is of 12 months.

However, taxpayers may elect to compute the tax for the short period according to the method described below if an application to do so is filed not later than the date when (giving effect to any extensions granted) the return for the first full taxable year after the beginning of the short period must be filed. (Section 443 (b) (2).) For details concerning the form and content of such an application, consult your District Director.

If a proper application is filed, the taxpayer may elect to pay whichever tax under the following two methods is greater, in place of the short period tax under section 443 (b) (1): (1) Establish the actual taxable income for the 12 months beginning with the first day of the short period; then compute the tax on that income. Then determine as a short period tax that part of the tax so computed which bears the same proportion to the total tax so computed as the taxable income of the short period bears to the taxable income of the 12 months. However, a taxpayer which distributes substantially all its assets before the end of the 12-month period described above, shall employ in the above computation the 12-month period ending with the last day of the short period. (2) Compute a tax on the taxable income of the short period as if the short period were a full taxable year.

In annualizing income of a short period consisting of 7 days or more, but less than 359 days, by reason of a change to a 52–53-week fiscal year, the annualization is made on a daily basis as provided in section 441 (f) (2) (B) (iii).

5. **Consolidated returns.**—Section 1503 provides that the tax imposed under section 11 (c) or section 831 shall be increased for any taxable year for which an affiliated group of includible corporations makes or is required to make a consolidated return by 2 percent of the consolidated taxable income. If the affiliated group includes one or more Western Hemisphere trade corporations or one or more regulated public utilities, the increase of 2 percent shall be applied only on the amount by which the consolidated taxable income of the affiliated group exceeds the portion (if any) of the consolidated taxable income attributable to the Western Hemisphere trade corporations and regulated public utilities included in such group.

6. **Insurance companies other than life or mutual.**—All insurance companies (other than life or mutual insurance companies subject to tax imposed by sections 802 and 821) are subject to the taxes imposed by section 11. The taxable income of such insurance companies is defined in section 832 and differs from the taxable income of other corporations. This paragraph does not ap-

ply to foreign insurance companies not carrying on an insurance business within the United States. (Section 831.)

7. **Life insurance departments of mutual savings banks.**—A mutual savings bank not having capital stock represented by shares, authorized under State law to conduct a life insurance business and which conducts such business in a separate department the accounts of which are maintained separately from the accounts of other departments of the bank is taxable under section 594 provided the life insurance department would, if it were treated as a separate corporation, qualify as a life insurance company under section 801.

The tax consists of the sum of—(1) a partial tax computed under section 11 upon the taxable income of the bank determined without regard to any items of gross income or deductions properly allocable to the business of the life insurance department; and (2) a partial tax upon the taxable income (computed as provided in section 802) of the life insurance department determined without regard to any items of gross income or deductions not properly allocable to such department, at the rates and in the manner provided in subchapter L with respect to life insurance companies.

Tax computation.—For the purpose of computing the first partial tax, a mutual savings bank should use Form 1120, filling in all applicable items (except lines 3 and 7) and schedules. The first partial tax should be computed by using lines 1 and 2. For the purpose of computing the second partial tax Form 1120L should be used. The first partial tax should be added to the second partial tax and the sum thereof entered on line 3 as the total income tax. Subtract from line 3 the sum of any credits on lines 4 and 6 and enter on line 7 the balance of income tax. Form 1120L properly filled in should be attached to and made a part of Form 1120 and properly identified as an accompanying schedule. However, any Form 1120L so used need not be separately executed under the penalty of perjury.

8. **Credit for taxes.**—If, in accordance with section 901, a credit is claimed by a domestic corporation on line 4 (Tax Computation), page 3, on account of income, war profits and excess profits taxes paid or accrued to a foreign country or a possession of the United States, Form 1118 should be submitted with the return. In case credit is sought for taxes accrued but not paid, the District Director may require a bond on Form 1117 as a condition precedent to the allowance of the credit. For carryback and carryover of a foreign tax credit, see sections 904 (d) and 904 (e).

9. **Tax from recomputing prior year investment credit.**—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. (Section 47.)

10. **Regulated investment companies.**—For provisions relating to the method of taxation of regulated investment companies, see sections 851 through 855.

11. **Real estate investment trusts.**—For provisions relating to the method of taxation of real estate investment trusts, see sections 856 through 858.

12. **Personal holding companies.**—Section 541 imposes a tax upon the undistributed personal holding company income (as defined in section 545) of corporations classified as personal holding companies. Every personal holding company must file a schedule 1120PH with its return on Form 1120.

Under the provisions of section 542, a corporation is a "personal holding company" if at least 80 percent of its gross income for the taxable year is personal holding company income as defined in section 543, and if at any time during the last half of the taxable year more than 50 percent in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals. (Sections 541–547.)

CODES FOR PRINCIPAL BUSINESS ACTIVITY AND PRINCIPAL PRODUCT OR SERVICE

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These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Bureau of the Budget, Executive Office of the President to classify enterprises by type of activity in which engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 1, under D, the code for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under P, state the principal business activity and principal product or service which account for the largest percentage of total receipts. For example, if the principal business activity is "Other special trade contractors," the principal product or service may be "structural steel erection."

AGRICULTURE, FORESTRY, and FISHERIES

Code
0110 Farms.
0120 Agricultural services and hunting and trapping.
0130 Forestry and forestry services.
0140 Fisheries.

MINING

Code
1010 Iron ores.
1020 Copper, lead and zinc, gold and silver ores.
1098 Miscellaneous metal mining.
1100 Anthracite and bituminous coal and lignite mining.

Crude petroleum and natural gas:
1310 Crude petroleum, natural gas, and natural gas liquids.
1380 Oil and gas field services.

Nonmetallic minerals (except fuels) mining:
1410 Stone, sand, and gravel.
1498 Miscellaneous nonmetallic minerals, except fuels.

CONTRACT CONSTRUCTION

General contractors:
1510 Building construction.
1520 Highway and street construction, and other heavy construction.

Special trade contractors:
1531 Plumbing, heating, and air conditioning.
1532 Electrical work.
1538 Special trade contractors, not elsewhere classified.

MANUFACTURING

Food and kindred products:
2010 Meat products.
2020 Dairy products.
2030 Canning and preserving fruits, vegetables, and sea foods.
2040 Grain mill products.
2050 Bakery products.
2060 Sugar.
2070 Confectionery and related products.
2082 Malt liquors and malt.
2084 Wines, brandy, and brandy spirits.
2085 Distilled, rectified, and blended liquors.
2086 Soft drinks, flavoring extracts, and sirups.
2091 Vegetable oil mills, and animal, marine, and edible fats and oils.
2098 Food and kindred products, not elsewhere classified.

2100 Tobacco manufactures.

Textile mill products:
2211 Broad woven fabric mills, cotton.
2212 Broad woven fabric mills, man-made fiber and silk.
2213 Dyeing and finishing, except wool and knit goods.
2220 Broad woven fabric mills, wool: including dyeing and finishing.
2250 Knitting mills.
2270 Carpets and rugs.
2280 Yarn and thread mills.
2291 Narrow fabrics.
2298 Textile mill products, not elsewhere classified.

Apparel and other fabricated textile products:
2310 Men's and boys' clothing.
2330 Women's, children's, and infants' clothing.
2380 Hats, caps, millinery, fur goods, and other apparel and accessories.
2398 Miscellaneous fabricated textile products.

Lumber and wood products, except furniture:
2410 Logging camps and logging contractors, sawmills, and planing mills.
2430 Millwork, veneers, plywood, and prefabricated structural wood products.
2498 Wooden containers and miscellaneous wood products.

Furniture and fixtures:
2510 Household furniture.
2590 Furniture and fixtures, except household furniture.

Paper and allied products:
2611 Pulp mills.
2614 Paper, paperboard, building paper, and building board mills.
2640 Converted paper and paperboard products, except containers.
2650 Paperboard boxes and containers.

Printing, publishing, and allied industries:
2711 Newspapers: publishing, publishing and printing.
2712 Periodicals: publishing, publishing and printing.

Code
2715 Books: publishing, publishing and printing; and miscellaneous publishing.
2720 Commercial printing, including book printing, manifold business forms, and greeting cards.
2780 Bookbinding, related industries, and printing trade services.

Chemicals and allied products:
2811 Industrial inorganic and organic chemicals.
2812 Plastics materials, synthetic resins, synthetic rubber, and man-made fibers, except glass.
2830 Drugs.
2841 Soaps, detergents, and cleaning preparations.
2842 Perfumes, cosmetics, and other toilet preparations.
2850 Paints and allied products, including gum and wood chemicals.
2870 Fertilizers and other agricultural chemicals.
2898 Miscellaneous chemical products.

Petroleum refining and related industries:
2911 Petroleum refining without extraction.
2912 Integrated petroleum refining and extraction.
2998 Paving and roofing materials, and other products of petroleum and coal.

Rubber and miscellaneous plastics products:
3010 Tires and inner tubes.
3020 Rubber footwear, reclaimed rubber, and other fabricated rubber products.
3098 Miscellaneous plastics products.

Leather and leather products:
3140 Footwear, except rubber.
3198 Leather tanning and finishing, and leather products, not elsewhere classified.

Stone, clay, and glass products:
3210 Glass and glass products.
3240 Cement, hydraulic.
3250 Structural clay products.
3260 Pottery and related products.
3270 Concrete, gypsum, and plaster products.
3298 Cut stone and stone products, and abrasive, asbestos, and miscellaneous nonmetallic mineral products.

Primary metal industries:
3310 Blast furnaces, steel works, and iron and steel foundries and forgings.
3330 Nonferrous metals: smelting, refining, rolling, drawing, and alloying, including foundries and forgings.
3398 Miscellaneous primary metal industries.

Fabricated metal products, except machinery and transportation equipment:
3410 Metal cans.
3420 Cutlery, hand tools, and general hardware.
3430 Heating apparatus (except electric) and plumbing fixtures.
3440 Fabricated structural metal products.
3450 Screw machine products, and bolts, nuts, screws, rivets, and washers.
3461 Metal stampings.
3462 Metal coating and engraving.
3498 Fabricated wire products and miscellaneous fabricated metal products.

Machinery, except electric:
3510 Engines and turbines.
3520 Farm machinery and equipment.
3530 Construction, mining, and materials handling machinery and equipment.
3540 Metalworking machinery and equipment.
3550 Special industry machinery and equipment, except metalworking.
3560 General industrial machinery and equipment.
3570 Office, computing, and accounting machines.
3580 Service industry machines.
3598 Miscellaneous machinery, except electrical.

Electrical machinery, equipment, and supplies:
3611 Electrical transmission and distribution equipment.
3612 Electrical industrial apparatus.
3630 Household appliances.
3650 Radio and television receiving sets, except communication types.
3661 Communication equipment.
3662 Electronic components and accessories.

Code
3691 Electric lighting and wiring equipment, except insulated wire.
3698 Electrical machinery, equipment, and supplies, not elsewhere classified.

Transportation equipment:
3711 Motor vehicles; passenger car, truck, and bus bodies; and truck trailers.
3714 Motor vehicle parts and accessories.
3721 Aircraft, and complete guided missiles and space vehicles.
3722 Aircraft parts, and guided missile and space vehicle subassemblies.
3730 Ship and boat building and repair.
3791 Railroad equipment, including street cars.
3798 Motorcycles, bicycles, and parts, and transportation equipment, not elsewhere classified.

Scientific instruments; photographic equipment; watches and clocks:
3810 Scientific and mechanical measuring instruments.
3830 Optical, medical, and ophthalmic goods.
3860 Photographic equipment and supplies.
3870 Watches and clocks.

Miscellaneous manufacturing industries, including ordinance and accessories:
3910 Jewelry, silverware, and plated ware.
3920 Toys and sporting goods.
3930 Ordnance, except guided missiles.
3991 Costume jewelry.
3998 Musical instruments, office and artists' materials, and manufacturing industries, not elsewhere classified.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES

Transportation:
4011 Railroad transportation, terminals, and related services.
4020 Local, suburban, and intercity passenger transportation, including taxicabs and school busses.
4030 Motor freight transportation and warehousing.
4040 Water transportation.
4050 Air transportation.
4060 Pipeline transportation.
4098 Miscellaneous transportation services.

Communication services:
4810 Telephone communications (wire or radio).
4820 Telegraph communications (wire or radio).
4830 Radio and television broadcasting.
4898 Communication services, not elsewhere classified.

Electric, gas, and sanitary services:
4910 Electric companies and systems (95 percent or more).
4920 Gas companies and systems (95 percent or more).
4930 Combination companies and systems—gas, electric, or other services.
4940 Water supply and other sanitary services.

WHOLESALE TRADE

5010 Motor vehicles and automotive equipment.
5020 Drugs, chemicals, and paints.
5030 Dry goods and apparel.
5047 Meat and meat products.
5048 Poultry and poultry products, fish and sea foods, and other groceries and related products.
5050 Farm products—raw materials.
5060 Electrical goods.
5070 Hardware, and plumbing and heating equipment and supplies.
5080 Machinery, equipment, and supplies.
5091 Metals and minerals, except petroleum products and scrap.
5092 Petroleum bulk stations and terminals.
5095 Beer, wine, and distilled alcoholic beverages.
5096 Paper and its products.
5097 Lumber and construction materials.
5098 Other wholesale trade.

RETAIL TRADE

Building materials, hardware, and farm equipment:
5211 Building materials.
5215 Hardware stores.
5216 Farm equipment dealers.

General merchandise stores:
5221 Department stores.

Code
5222 Variety stores.
5223 Mail order houses.
5228 General merchandise stores, not elsewhere classified.

5230 Food stores.

Automotive dealers and gasoline service stations:
5241 Automobile and truck dealers.
5243 Gasoline service stations.
5248 Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers.

Other retail stores:
5250 Apparel and accessories.
5260 Furniture, home furnishings, and equipment stores.
5270 Eating and drinking places.
5291 Drug stores and proprietary stores.
5292 Liquor stores.
5293 Jewelry stores.
5298 Sporting goods and secondhand stores, farm and garden supply, fuel and ice dealers, and other retail stores.

FINANCE, INSURANCE, and REAL ESTATE

Banks and trust companies:
6011 Mutual savings banks.
6012 Banks and trust companies, except mutual savings banks.

Credit agencies other than banks:
6021 Savings and loan, building and loan associations.
6022 Personal credit agencies.
6025 Business credit agencies.
6028 Loan correspondents and brokers, and other credit agencies.
6030 Security and commodity brokers, dealers, exchanges and services.

Holding and other investment companies:
6042 Regulated investment companies.
6043 Real estate investment trusts, 1960 Act.
6044 Small business investment companies, 1958 Act.
6048 Other holding and investment co.

Insurance companies:
6055 Life insurance.
6056 Mutual insurance, except life, or marine, and certain fire or flood insurance companies.
6057 Insurance agents, brokers, and service.
6058 Other insurance companies.

Real estate:
6510 Real estate operators (except developers) and lessors of buildings.
6521 Lessors of mining, oil, and similar property.
6522 Lessors of railroad property.
6528 Lessors of real property other than buildings, not elsewhere classified.
6550 Subdividers, developers, and operative builders.
6591 Agents, brokers, and managers.
6592 Title abstract companies.
6593 Combinations of real estate, insurance, loans, and law offices.

SERVICES

7000 Hotels, rooming houses, camps, and other lodging places:

Personal services:
7210 Laundries, laundry services, cleaning and dyeing plants.
7220 Photographic studios, including commercial photography.
7298 Beauty, barber, shoe repair, and pressing shops, funeral, and other personal services.

Business services:
7310 Advertising.
7398 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.

Automobile and other repair services:
7510 Automobile parking, repair, and services.
7550 Repair services, except automobile.

Motion pictures:
7810 Motion picture production, distribution, and related services.
7830 Motion picture theaters.
7900 Amusement and recreational services, except motion pictures.

Miscellaneous services:
8010 Medical services.
8020 Educational services.
8030 Legal services.
8098 Services, not elsewhere classified.

EXPENSES FOR TRAVEL, ENTERTAINMENT, AND GIFTS

Regulations issued under the Revenue Act of 1962 added new rules, effective January 1, 1963, for determining the amount of travel, entertainment, and gift expenses allowable as a deduction for employers and employees. Before such an expense will be allowable it must meet the prior law test of being ordinary and necessary to the business, and in addition must meet the requirements of the new rules under Section 274 of the Internal Revenue Code.

Recordkeeping Rules.—Under the new rules, a taxpayer who claims a deduction for travel, entertainment, or gift expenses should prove the expenses with adequate records which set forth:

- (1) the amount;
- (2) the time and place;
- (3) the business purpose; and
- (4) the business relationship of the persons entertained or receiving a gift.

No deduction will be allowed for estimates. Records should be backed up by receipts, paid bills, or similar documentary evidence for expenditures of \$25 or more and for lodging while traveling away from home, regardless of amount. An explanation of the recordkeeping rules, including the exception for the employee who adequately accounts to his employer, may be found in Internal Revenue Bulletin 1963-4.

Travel Expenses.—The new rules disallow deductions to employees for a portion of travel expenses in certain cases when business trips are combined with personal vacations. However, this new rule does not apply to travel away from home which does not exceed one week, or if the trip exceeds one week unless the personal or vacation time amounts to 25 percent or more of the total time on the trip. In addition, if the travel expense qualifies as an

ordinary and necessary business expense, none of it will be disallowed (1) if the employee did not have substantial control over arranging the business trip or (2) if a personal vacation was not a major consideration in determining whether the trip should be made.

Entertainment Expenses.—To deduct entertainment expense under the new rules a taxpayer must show that the expense is (1) "directly related" to the active conduct of his business, or (2) "associated" with the active conduct of his business and that the entertainment occurred directly before or after a substantial and bona fide business discussion, or (3) covered by one of the following exceptions:

- (a) business meals,
- (b) food and beverages for employees,
- (c) expenses treated as compensation,
- (d) reimbursed expenses of employees and independent contractors,
- (e) recreational expenses for employees,
- (f) employee or stockholder business meetings,
- (g) meetings of business leagues,
- (h) items available to the public, and
- (i) entertainment sold to customers.

Business Gifts.—Business gifts may be deducted up to \$25 annually for each recipient. If the total cost of all of your business gifts to one individual during the taxable year exceeds \$25, you may only deduct \$25. Promotional material and certain awards to employees are excepted from this rule.

A more detailed explanation of the new rules relating to travel, entertainment, and gift expenses may be found in Internal Revenue Bulletin 1963-30.

These rules are also set forth in Publication No. 463, which is available at any Internal Revenue Service office.

FORM 3468 U.S. Treasury Department Internal Revenue Service	COMPUTATION OF INVESTMENT CREDIT—1963 or taxable year beginning....., 1963, ending....., 19___	TO BE ATTACHED TO YOUR TAX RETURN
Name (as shown on page 1 of your tax return) _____ Address (number and street) _____ City or town, and State _____		Data abstracted for each type of business organization indicated as follows: S - Sole proprietorships P - Partnerships C - Corporations C _S - Small Business Corporations

1. Qualified investment in new or used property

NOTE: Include your share of investment in property by a partnership, estate, trust, small business corporation, or lessor.

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Qualified investment (column 2 x column 3)
NEW PROPERTY	(a)	4 to 6	} S, P	33⅓%	
	(b)	6 to 8		66⅔%	
	(c)	8 or more	} C, C _S	100	
USED PROPERTY <small>(for dollar limitation see instructions)</small>	(d)	4 to 6	} S, P	33⅓%	
	(e)	6 to 8		66⅔%	
	(f)	8 or more	} C, C _S	100	

- | | |
|--|---------|
| 2. Total qualified investment—add lines 1(a) through (f). | C |
| 3. Tentative investment credit—7% of line 2 (for public utility property, enter 3% of line 2). | S, P, C |
| 4. Carryback and carryover of unused credit(s) (attach statement). | C |
| 5. TOTAL (line 3 plus line 4). | |

COMPUTATION OF TAX FOR PURPOSES OF LIMITATION

- | | |
|---|--|
| 6. (a) Individuals (enter amount from line 12, page 1, Form 1040). | |
| (b) Estates and trusts (enter amount from line 25 or 26, page 1, Form 1041). | |
| (c) Corporations (enter amount from line 5, Tax Computation Schedule, Form 1120). | |
| 7. Individuals, estates and trusts: | |
| Less: (a) Foreign tax credit. | |
| (b) Dividends received credit. | |
| (c) Retirement income credit. | |
| (d) Total (add lines (a), (b), and (c)). | |
| 8. Balance (line 6 less line 7(d)). | |

LIMITATION BASED ON AMOUNT OF TAX

(Married persons filing separately, affiliated groups, estates and trusts—see instructions)

- | | |
|--|--|
| 9. (a) Enter amount on line 8 or \$25,000, whichever is lesser. | |
| (b) If line 8 is in excess of \$25,000, enter 25% of the excess. | |
| (c) Total (add lines (a) and (b)). | |
| 10. Investment credit (enter amount on line 5 or 9(c), whichever is lesser). | |

SCHEDULE A

If any part of the investment in 1 above was made by a partnership, estate, trust, small business corporation, or lessor complete the following:

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
		\$	\$	

GENERAL INSTRUCTIONS

A. Who Must File.—Any individual, estate, trust, or corporation claiming an investment credit against its tax must attach this form to its income tax return. Partnerships and small business corporations are not required to file this form because the credit is claimed by the partner or shareholder. However, partnerships and small business corporations must attach a statement to their returns showing the allocation of investment to the partners or shareholders by amount, type and life of property as shown in item 1 of this form. Estates and trusts which apportion the investment between the estate or trust and the beneficiaries should in addition to filing this form attach a statement showing the allocation of the investment among the beneficiaries.

B. When Allowed.—A credit is allowed against your tax for investment in certain depreciable property having an estimated useful life of 4 years or more. The credit is allowed for the first year property is placed in service, even though under the depreciation convention used you may not be able to claim a deduction for depreciation on the property until the following year.

C. Property Defined.—The investment credit is applicable to (a) tangible personal property and (b) real property (except for buildings and their structural components) if used as an integral part of manufacturing, production or extraction, or used as a research or storage facility in connection with these activities.

The investment credit is not applicable to (1) certain property which is used predominantly outside the United States; (2) property used for lodging or in connection with furnishing lodging, except (a) property used in certain commercial facilities located therein (such as a restaurant) or (b) property used by a hotel or motel; (3) property used by a tax-exempt organization (other than in a business to which the unrelated business income tax applies); (4) property used by governmental units; (5) livestock (including racehorses).

D. Election for Leased Property.—A lessor may elect to treat an investment in new property as if made by the lessee instead of the lessor. If the lessor makes this election, then the lessee is treated as if he had acquired the property for the lessor's cost or other basis or the fair market value of the property if it was constructed by the lessor. Where the lessee is allowed the investment credit there is no adjustment of the lessor's basis for depreciation (see K below) but a reduction of the lessee's deduction for rent must be made.

Where a lessor makes an election with respect to leased property, such election must be made in accordance with section 48(d) and the regulations thereunder.

E. Replacement Property.—Where insured property is lost or destroyed as a result of a casualty or is stolen, reinvestment of the insurance proceeds in replacement property may not be eligible for investment credit.

F. Disposition of Property.—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. Such increase should be entered on the line provided on your tax return.

G. Limitations With Respect to Certain Persons.—In the case of (1) mutual savings banks, building and loan associations and cooperative banks, (2) a regulated investment company or a real estate investment trust subject to taxation under Subchapter M, and (3) a cooperative organization described in section 1381(a), the qualified investment and the \$25,000 limitation shall equal such person's ratable share of such items.

H. Carryback and Carryover of Unused Credits.—If the amount of the investment credit for any taxable year exceeds the limitation, the excess shall be an investment credit carryback to each of the 3 preceding taxable years and an investment credit carryover to each of the 5 succeeding taxable years and shall be added to the amount allowable as a credit for such years. However, such excess may be a carryback only to a taxable year ending after December 31, 1961.

I. Deduction for Certain Unused Investment Credit.—If after applying the carryback and carryover provisions the unused credit has not been completely absorbed, the balance may be allowed as a deduction in the first taxable year following the last taxable year in which it could have been used as a credit except for the limitations.

J. Basis and Cost.—The credit for new property applies to the basis of the property. The credit for used property applies to the cost of the property. The cost (of used property) does not include the basis of any property traded in. No adjustment for additional first-year depreciation or salvage value is required.

K. Adjustments to Basis of Property.—For purposes of computing depreciation the basis of any property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent in the case of a public utility) of the qualified investment.

SPECIFIC INSTRUCTIONS

Line 1. New Property.—Enter the basis of property as described in General Instructions C and J placed in service during the taxable year. In the case of property constructed, reconstructed or erected by you, enter only that portion of the basis which is properly attributable to construction, reconstruction or erection after December 31, 1961.

Used Property.—Enter the cost (subject to dollar limitation below) of used property placed in service during the taxable year.

Dollar Limitation on Used Property.—In general, the amount of used property taken into account may not exceed \$50,000. In the case of a husband and wife filing separate returns, and each has used property taken into account on their returns, the amount may not exceed \$25,000. In the case of a partnership, the \$50,000 limitation shall apply with respect to the partnership and with respect to each partner. In the case of affiliated groups, the \$50,000 limitation shall be reduced for each member of the group by apportioning \$50,000 among the members of such group in accordance with their respective amounts of used property which may be taken into account.

Estates and Trusts.—In the case of an estate or trust the amount of the investment is apportioned between the estate or trust and the beneficiaries on the basis of the income of the estate or trust allocable to each.

Line 6. Individuals and corporations filing forms other than Forms 1040 and 1120, use the tax figure shown on your return which is comparable to the figure to be used by a taxpayer using Form 1040 or 1120.

Line 9. Limitation Based on Amount of Tax.—In the case of a husband and wife filing separate returns and both have qualified investments, the amount specified on lines 9(a) and (b) shall be \$12,500 instead of \$25,000. In the case of affiliated groups, the \$25,000 specified on lines 9(a) and (b) shall be reduced for each member of the group by apportioning the \$25,000 among the members of such group. In the case of an estate or trust the \$25,000 limitation specified on lines 9(a) and (b) shall be reduced to an amount which bears the same ratio to \$25,000 as the amount of qualified investment allocated to the estate or trust bears to the entire qualified investment.

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